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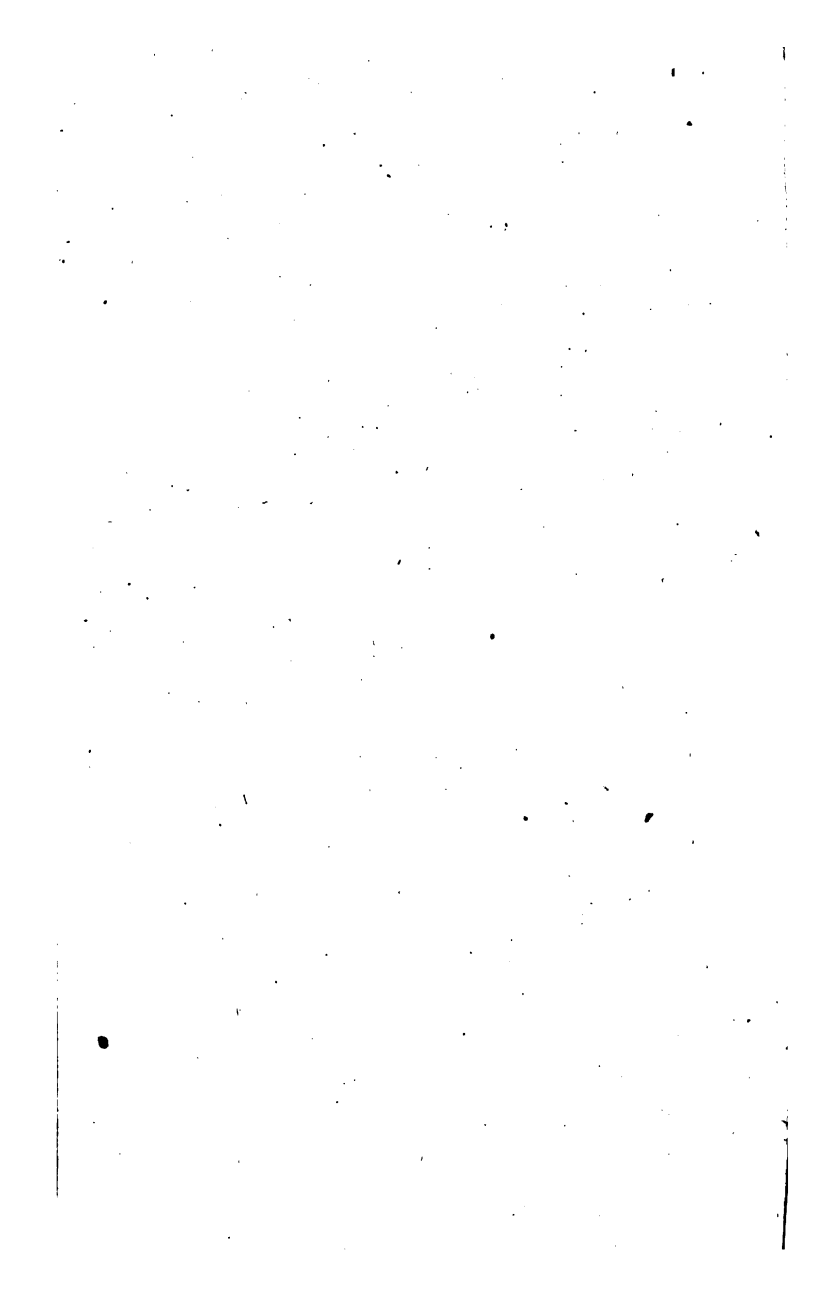
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**KEY**

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**AND ALL BOOKSELLERS.**

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**1873.**

**DUBLIN:**  
**ALEXANDER THOM, 87 & 88, ABBEY-STREET,**  
**PRINTER TO THE COMMISSIONERS OF NATIONAL EDUCATION.**

received 28 A 26 I. B.

**First Set.**

—

**CASH ACCOUNT.**

*Dr.**Cash,*

1831.			£	s.	d.
<i>Mar.</i>	1	To Balance on hand this date -	80	0	0
	2	„ Goods for Sales this day -	17	2	9
	2	„ William Thompson - - -	41	10	0
	2	„ Goods for Sales this day -	11	5	8
	3	„ John Hunter - - - - -	9	10	0
	2	„ Goods for Sales this day -	13	7	0
	4	„ do. - - - - -	23	17	0
	6	„ a Legacy - - - - -	93	4	8
	2	„ Goods for Sales this day -	19	14	9
	7	„ Samuel Ely - - - - -	4	15	0
	2	„ Hanney - - - - -	4	0	0
	2	„ Goods for Sales this day -	11	2	0
			329	8	10



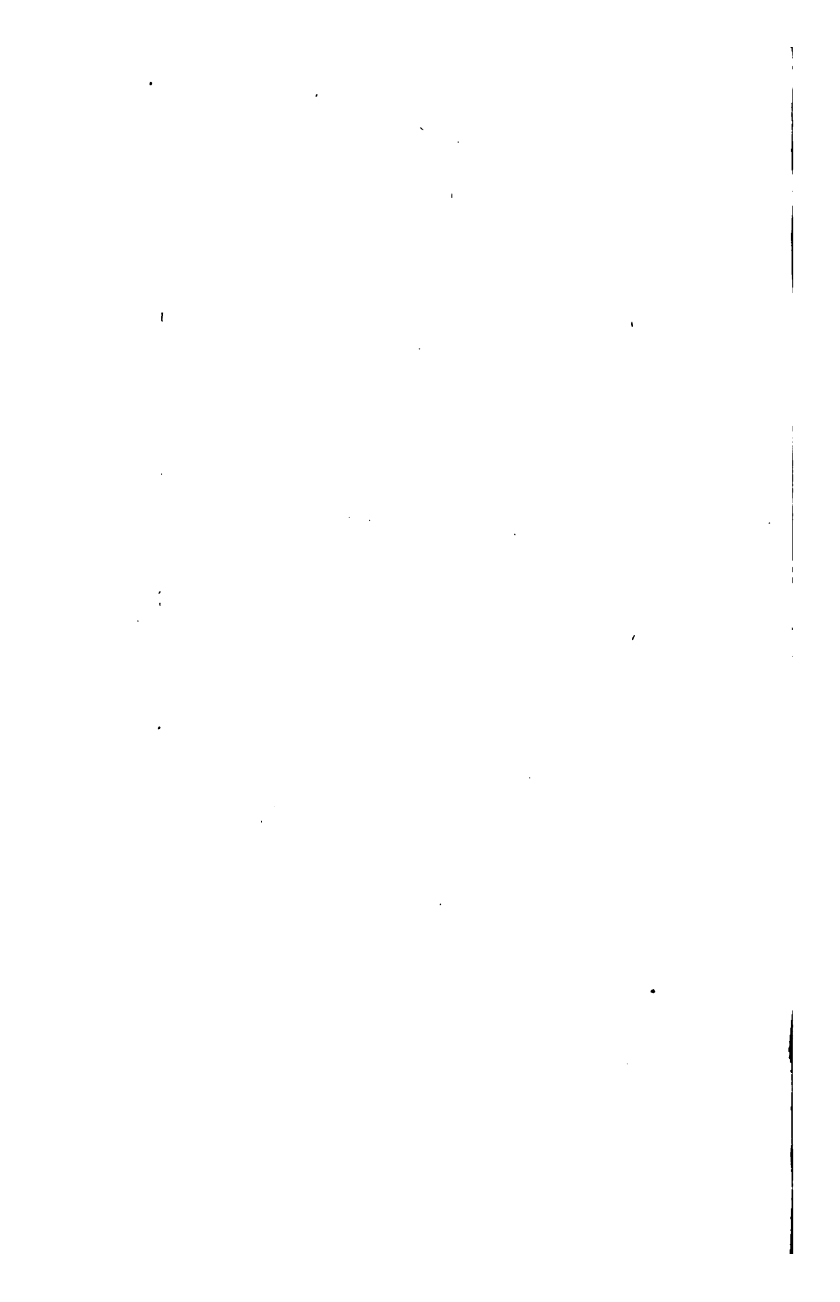
FIRST SET, CASH ACCOUNT.

5

*Contra,*

*Cr.*

1881.			\$	s.	d.
Mar.	1	By J. Cumming for Books -	76	3	4
	2	„ House expenses last week -	1	17	0
	„	„ Houston and Co. -	25	0	0
	3	„ House rent -	25	0	0
	„	„ Taxes -	3	9	0
	4	„ Thomas Mason -	5	9	8
	„	„ John Cumming -	27	9	0
	„	„ Thomas White -	9	15	0
	5	„ Wages to Shopman -	7	10	0
	„	„ Coals -	2	5	0
	„	„ William Wilson -	9	17	0
	7	„ Waddel and Co. -	35	0	0
	„	„ Hanney -	13	5	0
	„	„ Balance in my hands -	67	8	10
			329	8	10



**Second Set.**

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**CASH AND PERSONAL  
ACCOUNTS.**

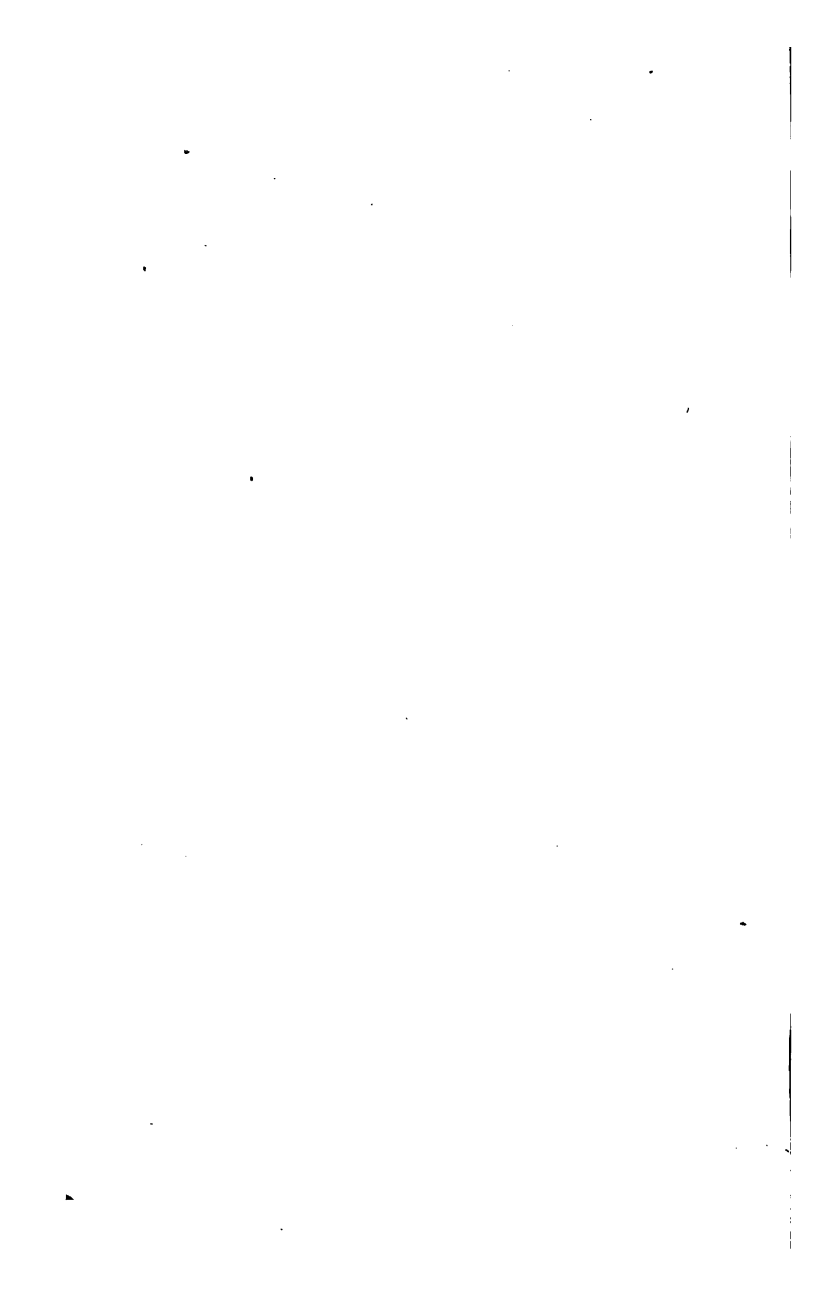
*Dr.* *Stock,* [FOL. 1.

1832.				£	s.	d.
<i>Jan</i>	12	To Balance	- - - -	50	10	9
<hr/>						
1832.		<i>Dr.</i>	<i>Cash,</i>			
<i>Jan</i>	1	To Stock	- - - -	50	10	9
	"	" W. Reid	- - - -	20	0	0
	"	" John Robertson	- - - -	20	0	0
	3	" James Thompson	- - - -	69	3	6
	8	" John Robertson	- - - -	25	0	0
	9	" James Thompson	- - - -	7	16	0
	11	" John Robertson	- - - -	5	13	0
	12	" James Thompson	- - - -	50	0	0
				248	3	3











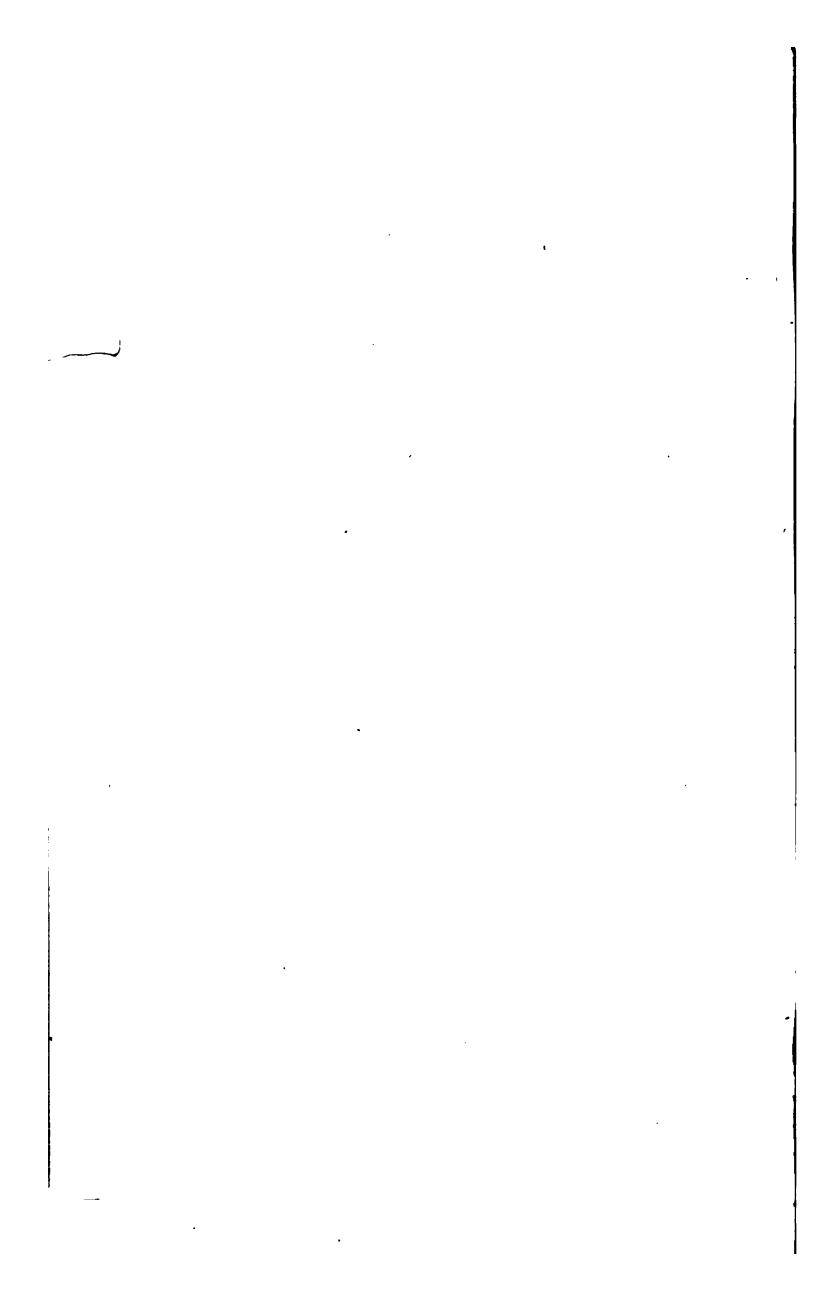
**Third Set.**

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**CASH**

**AND**

**ANOTHER REAL ACCOUNT.**



VOL. 1.] *Dublin, January 1st, 1832.*

		£	s.	d.
L. 1	Sundries Dr. to Stock,			
.1	Cash - - - £400 5 0			
.2	Wine, 60 pipes - 3500 0 0			
		3900	5	0
	<i>February 1st,</i>			
.1	Cash Dr. to Wine,			
.2	Sold to Williamson and Co. 6 pipes at £75 - - -	450	0	0
	The Cash came in and Wine went out, therefore Cash is Dr.			
	10			
.1	Cash Dr. to Wine,			
.2	Sold James Allen and Co. 10 pipes at £75 10s.	755	0	0
	<i>March 12th,</i>			
.2	Wine Dr. to Cash,			
.1	Bought of William Adams 17 pipes at £73 5s. - -	1245	5	0
	Here the Wine came in and Cash went out, there- fore Wine is Dr.			
	30			
.1	Cash Dr. to Wine,			
.4	Sold to Michael Sullivan and Co. 60 pipes at £75 - - -	3750	0	0

Dublin, April 2d, 1832.

[FOL. 2.]

		£	s.	d.
L. 2	Wine Dr. to Cash,			
.1	Bought of Joseph Staunton, 37 pipes at £75 - - -	2775	0	0
	15			
.1	Cash Dr. to Wine,			
.2	Sold to James Allen and Co., 3 pipes at £81 7s. - - -	244	1	0
	May 5th,			
.1	Cash Dr. to Wine,			
.2	Sold to Charles Thompson, 1 pipe at £82 - - - -	82	0	0
	26			
.1	Cash Dr. to Wine,			
.2	Sold to Anderson and Co., 5 pipes which had sustained injury, at £64 - - - - -	320	0	0
	June 16th,			
.2	Wine Dr. to Cash,			
.1	Bought of William Adams, 18 pipes at £65 £1170 0 0 5 do. „ 71 355 0 0	1525	0	0
	18			
.1	Cash Dr. to Wine,			
.2	Sold to Thomas Brett, 2 pipes at £73 - - -	146	0	0



*Dr.**Stock,*

[VOL. 1.]

1832.				£	s.	d.
<i>July.</i>	2	To Balance for my net Capital -	2	4169	6	0
				4169	6	0
<hr/>						
1832.		<i>Dr.</i>	<i>Cash,</i>			
<i>Jan<sup>r</sup></i>	1	To Stock -	-	1	400	5 0
<i>Feb<sup>r</sup></i>	1	„ Wine rec <sup>d</sup> from Williamson & Co.		2	450	0 0
	10	„ do. „ „ James Allen & Co.		2	755	0 0
<i>March</i>	30	„ do. „ „ M. Sullivan & Co.		2	3750	0 0
<i>April</i>	15	„ do. „ „ James Allen & Co.		2	244	1 0
<i>May</i>	5	„ do. „ „ Charles Thompson		2	82	0 0
	26	„ do. „ „ Anderson & Co.		2	320	0 0
<i>June</i>	18	„ do. „ „ Thomas Brett		2	146	0 0
	30	„ do. „ „ M. Sullivan & Co.		2	1215	0 0
					7362	6 0

## 19

**FOL. 1.]**

**Contra.**

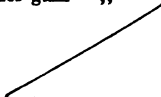
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*Dr.*

**Wine,**

[FOL. 2

		PIPES	£	s.	d.		
1832.							
Jan <sup>r</sup> .	1	To Stock on hand - - -	50	1	3500	0	0
March	12	„ Cash paid William Adams for	17	1	1245	5	0
April	2	„ do. „ Jos. Staunton „	37	1	2775	0	0
June	16	„ do. „ William Adams „	23	1	1525	0	0
	30	„ Profit and Loss for gain „		2	269	1	0
							
			Pipes 127		9314	6	0

1832.	<i>Dr. Profit and Loss,</i>				
<i>July</i>	1	To Stock for Balance - -	2	269	1 0

1832.	<i>Dr.</i>	<i>Balance,</i>				
<i>July</i>	1	To Cash remaining in my hands	1	1817	1	0
	„	„ Wine remaining unsold, 33 pipes	2	2352	5	0
				<u>4169</u>	<u>6</u>	<u>0</u>



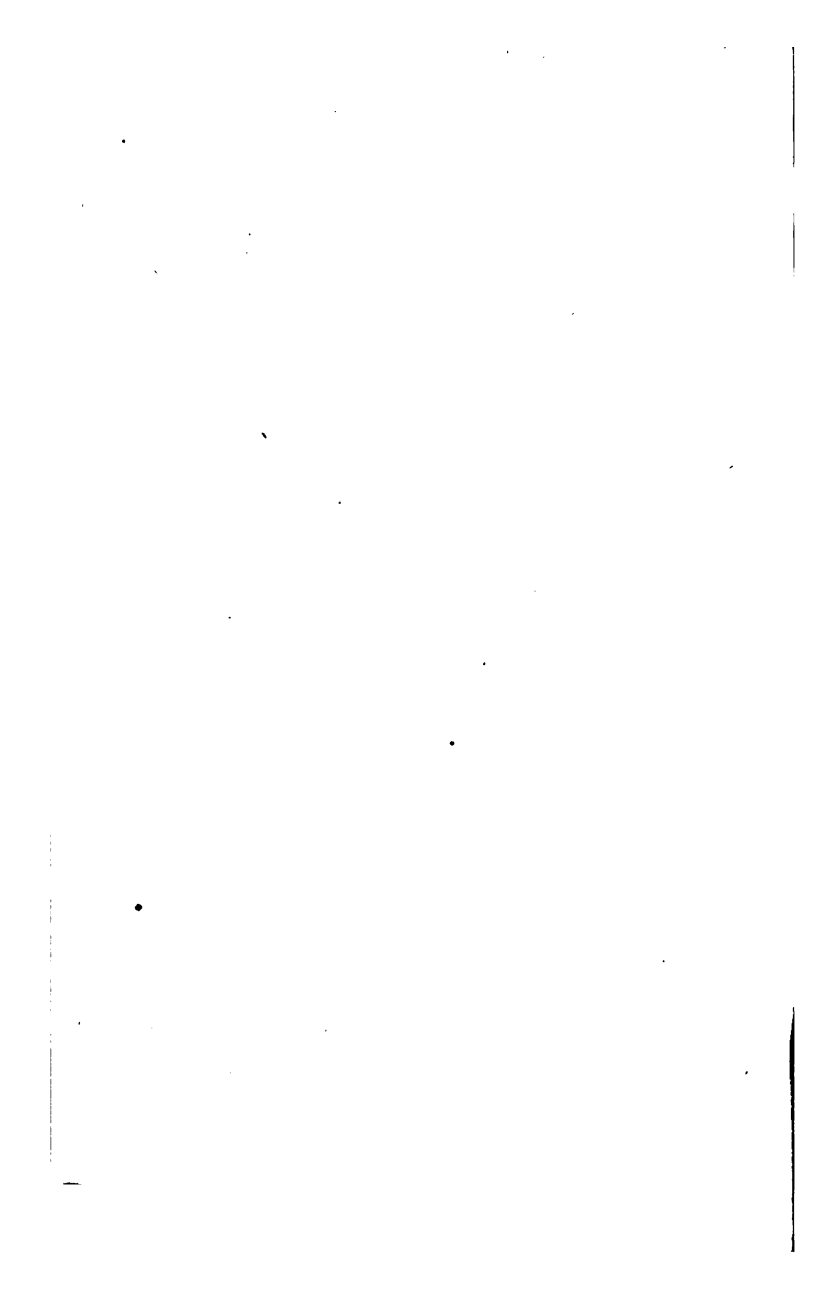
FOL. 2.]

*Contra,**Cr.*

1832.			PIPES		£	s.	d.
<i>Feb</i>	1	By Cash from Williamson & Co.	6	1	450	0	0
	10	„ do. „ James Allen & Co.	10	1	755	0	0
<i>March</i>	30	„ do. „ M. Sullivan & Co.	50	1	3750	0	0
<i>April</i>	15	„ do. „ James Allen & Co.	3	1	244	1	0
<i>May</i>	5	„ do. „ Charles Thompson	1	1	82	0	0
	26	„ do. „ Anderson & Co.	5	1	320	0	0
<i>June</i>	18	„ do. „ Thomas Brett	2	1	146	0	0
	30	„ do. „ M. Sullivan & Co.	17	1	1215	0	0
<i>July</i>	1	„ Balance - - - -	33	2	2352	5	0
Pipes 127					9314	6	0

1832.		<i>Contra,</i>	<i>Cr.</i>				
<i>June</i>	30	By Wine for gain - - -		2	269	1	

1832.		<i>Contra,</i>	<i>Cr.</i>				
<i>July</i>	1	By Stock for my net Capital -		1	4169	6	0
					4169	6	0



***Fourth Set.***

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**CASH ACCOUNT,  
WITH  
A GENERAL GOODS ACCOUNT.**

*Dublin, January 1st, 1832.*

[FOL. 1]

					£	s.	d.
Sundries Dr. to Stock,							
Cash	-	-	-	£319 18 4			
Goods	-	-	-	2017 17 4			
<hr/>					2337	15	8
<hr/>							
Dr. Goods,							
To Cash paid Waddell and Co.	-	-	-	-	107	19	3
<hr/>							
Dr. Goods,							
To Cash paid Thomas White	-	-	-	-	45	7	6
<hr/>							
Dr. Cash,							
To Goods for amount of this day's sale	-	-	-	-	27	6	2
<hr/>							
Dr. Goods,							
To Cash paid John Cumming for Books	-	-	-	-	15	19	6
<hr/>							
Dr. Goods,							
To Cash paid Wm. Wilson for binding	-	-	-	-	13	19	8
<hr/>							
Dr. Cash,							
To Goods for amount of this day's sales	-	-	-	-	131	17	0
<hr/>							
Dr. Cash,							
To Goods for 50 copies Murray's Grammar	-	-	-	-	7	10	0
<hr/>							
Dr. Goods,							
To Cash paid Curry and Co.	-	-	-	-	19	3	0

*Dublin, January 4th, 1832.*

	£	s.	d.
Dr. Goods,			
To Cash paid M'Donnell and Co. for Printing-paper - - - -	27	15	7
4			
Dr. Cash,			
To Goods for amount of 25 copies of Murray's Grammar - - -	3	15	0
4			
Dr. Cash,			
To Goods for amount of sales this day	17	15	9
5			
Dr. Goods,			
To Cash remitted Wesley and Co. -	45	3	0
5			
Dr. Cash,			
To Goods for amount received from William M'Comb - - - -	87	0	0
5			
Dr. Cash,			
To Goods for amount of sales this day	63	19	2
6			
Dr. Balance,			
To Cash - - - -	£383	14	11
To Goods - - - -	1987	18	9
	2371	13	8

*Dr.**Stock,*

[FOL. 1.]

1832.			£	s.	d.
<i>Jan<sup>r</sup>.</i>	6	To Balance for my net Capital -	2371	13	8
			2371	13	8
1832		<i>Dr. Cash,</i>			
<i>Jan<sup>r</sup>.</i>	1	To Stock, - - - - -	319	18	4
	"	" Goods amount of Sales - -	27	6	2
	2	" Do. do. - - - - -	131	17	0
	4	" Do. do. - - - - -	7	10	0
	"	" Do. do. - - - - -	3	15	0
	"	" Do. do. - - - - -	17	15	9
	5	" Do. do. - - - - -	87	0	0
	"	" Do. do. - - - - -	63	19	2
			659	1	5
1832.		<i>Dr. Goods,</i>			
<i>Jan<sup>r</sup>.</i>	1	To Stock - - - - -	2017	17	4
	"	" Cash paid Waddell and Co. -	107	19	3
	"	" Do. " Thomas White -	45	7	0
	2	" Do. " John Cumming -	15	19	0
	"	" Do. " William Wilson -	13	19	8
	4	" Do. " Curry and Co. -	19	3	0
	"	" Do. " M'Donnell and Co. -	27	15	7
	5	" Do. " Wesley and Co. -	45	3	0
	6	" Profit and Loss for gain - -	33	18	0
			2327	1	10

VOL. 1.]

*Contra,**Cr*

1832.							£	s.	d.
<i>Jan<sup>r</sup></i>	1	By Sundries -	-	-	-	-	2337	15	8
	6	„ Profit and Loss for net gain on Goods					33	18	0
							2371	13	8
1832.		<i>Contra,</i>					<i>Cr.</i>		
<i>Jan<sup>r</sup></i>	1	By Goods	-	-	-	-	107	19	3
	2	„ Do.	-	-	-	-	45	7	0
	2	„ Do.	-	-	-	-	15	19	0
	3	„ Do.	-	-	-	-	13	19	8
	4	„ Do.	-	-	-	-	19	3	0
	5	„ Do.	-	-	-	-	27	15	7
	5	„ Do.	-	-	-	-	45	3	0
	6	„ Balance	-	-	-	-	383	14	11
							659	1	5
1832.		<i>Contra,</i>					<i>Cr.</i>		
<i>Jan<sup>r</sup></i>	1	By Cash	-	-	-	-	27	6	2
	2	„ Do.	-	-	-	-	131	17	0
	4	„ Do.	-	-	-	-	7	10	0
	5	„ Do.	-	-	-	-	3	15	0
	5	„ Do.	-	-	-	-	17	15	9
	5	„ Do.	-	-	-	-	87	0	0
	5	„ Do.	-	-	-	-	63	19	2
	6	„ Balance	-	-	-	-	1987	18	9
							2327	1	10

*Dr.**Profit and Loss,*

[FOL. 2.]

1832. <i>Jan.</i>			<i>£</i>	<i>s.</i>	<i>d.</i>
	6	To Stock for net gain - - -	33	18	0
<hr/>					
1832.		<i>Dr. Balance,</i>			
<i>Jan.</i>	6	To Cash remaining in my hands -	383	14	11
	„	„ Goods remaining unsold - -	1987	18	9
			<hr/>	<hr/>	<hr/>
			2371	13	
			<hr/>	<hr/>	<hr/>





1

2

**Fifth Set.**

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**PERSONAL ACCOUNTS,**

**IN ADDITION TO**

**REAL ACCOUNTS.**

*Dublin, January 1st, 1832.*

		£	s.	d.
L.1	Sundries Dr. to Stock,			
.1	Cash - - - -	£254	18	10
.1	Goods - - - -	1217	2	3
		1472	1	1
	1			
.1	Dr. Goods,			
.2	To John Black and Co. for amount of Invoice - - - -	117	19	5
	1			
.1	Dr. Cash,			
.1	To Goods, amount of sales this day	13	4	2
	2			
.2	Dr. James White,			
.1	To Cash on account - - - -	20	0	
	2			
.1	Dr. Cash,			
.2	To Profit and Loss for the amount of the late Mr. Gordon's Legacy -	18	10	0
	2			
.1	Dr. Cash,			
.1	To Goods for amount of sales this day	13	14	9
	3			
.1	Dr. Goods,			
.2	To James White for an edition of Euclid's Elements - - - -	75	3	4

*Dublin, January 3rd, 1832.*

		£	s.	d.
1. 1	Dr. Cash,			
.1	To Goods, amount of this day's sales	11	2	7
	4			
2. 2	Dr. A. Macarthur,			
.1	To Goods - - - - -	6	2	6
	4			
2. 2	Dr. James White,			
.1	To Cash - - - - -	40	0	0
	4			
2. 2	Dr. Profit and Loss,			
.1	To Cash, paid clerk's salary, 1 year	37	10	0
	4			
1. 1	Dr. Cash,			
.1	To Goods, amount of this day's sales	5	2	3
	5			
2. 2	Dr. John Black and Co.,			
.1	To Cash - - - - -	100	0	0
	5			
1. 1	Dr. Goods,			
.2	To James White per Invoice - -	2	16	0
	5			
1. 1	Dr. Cash,			
.1	To Goods, amount of sales this day	15	7	6

*Dublin, January 6th, 1832.*

		£	s.	d.
L. 1	Dr. Goods,			
.2	To John Black and Co. per Invoice	53	8	0
	6			
.2	Dr. A. Macarthur,			
.1	To Goods - - - - -	18	2	0
	6			
.2	Dr. James White,			
.1	To Cash - - - - -	17	19	4
	6			
.2	Dr. Profit and Loss,			
.1	To Cash, $\frac{1}{2}$ year's rent of warehouse	50	0	0
	6			
.1	Dr. Cash,			
.2	To Profit and Loss, gained by a house	20	0	0
	6			
.1	Dr. Cash,			
.1	To Goods, amount of sales this day	7	18	2
	8			
.1	Dr. Cash,			
.2	To A. Macarthur, - - - - -	20	0	0
	8			
.2	Dr. A. Macarthur,			
.1	To Goods	2	14	0

*Dublin, January 8th, 1832.*

L.		£	s.	d.
2	<b>Dr. John Black and Co.,</b>			
.1	To Cash remitted them - - -	60	0	0
	8			
.1	<b>Dr. Cash,</b>			
.1	To Goods, amount of this day's sales	9	19	7
	9			
.2	<b>Dr. Profit and Loss,</b>			
.1	To Cash, lost - - - - -	10	0	0
	9			
.1	<b>Dr. Balance,</b>			
.2	To Cash - - - - £54 8 6			
	To Goods - - - - 1298 15 7			
	To A. Macarthur - - 6 18 6			
		1460	2	7
.1	<b>Cr. Balance,</b>			
.2	By John Black and Co., - -	11	7	5

*Dr.**Stock,*[*FOL. 1*]

1832.				LF	£	s.	d.
<i>Jan<sup>r</sup></i>	9	To Profit and Loss for net loss		2	23	5	11
	"	" Balance for my net Estate		2	1448	15	2
					1472	1	1
<hr/>							
1832.	<i>Dr.</i>	<i>Cash,</i>					
<i>Jan<sup>r</sup></i>	1	To Stock - - - -		1	254	18	10
	"	" Goods - - - -		1	13	4	2
	2	" Profit and Loss - - - -		2	18	10	0
	"	" Goods - - - -		1	13	14	9
	3	" Do. - - - -		1	11	2	7
	4	" Do. - - - -		1	5	2	3
	5	" Do. - - - -		1	15	7	6
	6	" Profit and Loss - - - -		2	20	0	0
	"	" Goods - - - -		1	7	18	2
	8	" A. Macarthur - - - -		2	20	0	0
	"	" Goods - - - -		1	9	19	7
					389	17	10
<hr/>							
1832.	<i>Dr.</i>	<i>Goods,</i>					
<i>Jan<sup>r</sup></i>	1	To Stock - - - -		1	1217	2	3
	"	" John Black and Co. per invoice		2	117	19	5
	3	" James White " do.		2	75	3	4
	5	" Ditto " do.		2	2	16	0
	6	" John Black and Co. " do.		2	53	8	0
	9	" Profit and Loss for gain -		2	35	14	1
					1502	3	1





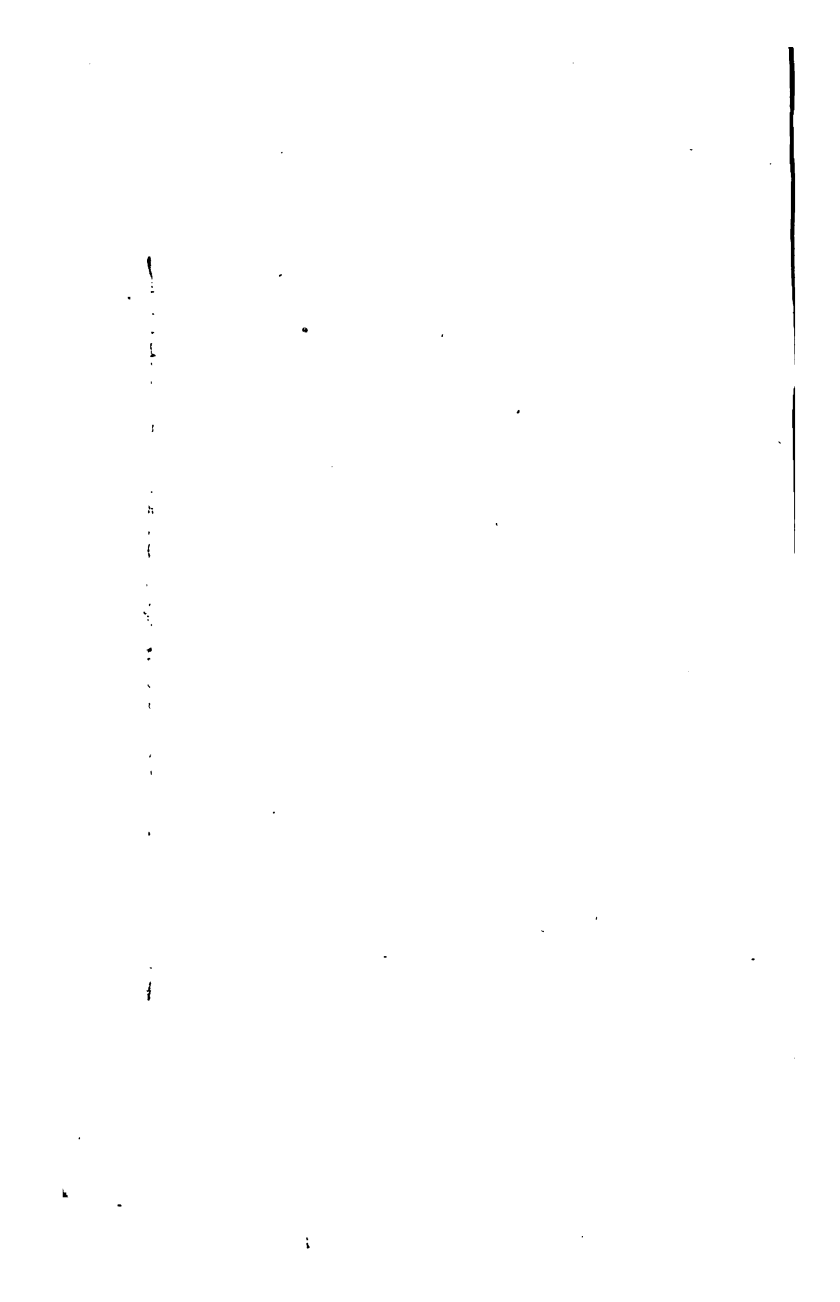
*Dr.**John Black and Co.*[*FOL. 2*]

1832.			LF	£	s.	d.
<i>Jan<sup>r</sup></i>	5	To Cash - - - - -	1	100	0	0
	8	„ Do. - - - - -	1	60	0	0
	9	„ Balance - - - - -	2	11	7	5
				171	7	5
<hr/>						
1832.		<i>Dr. James White,</i>				
<i>Jan<sup>r</sup></i>	2	To Cash - - - - -	1	20	0	0
	4	„ Do. - - - - -	1	40	0	0
	6	„ Do. - - - - -	1	17	19	4
				77	19	4
<hr/>						
1832.		<i>Dr. A. Macarthur,</i>				
<i>Jan<sup>r</sup></i>	4	To Goods - - - - -	1	6	2	6
	6	„ Do. - - - - -	1	18	2	3
	8	„ Do. - - - - -	1	2	14	0
				26	18	6
<hr/>						
1832.		<i>Dr. Profit and Loss,</i>				
<i>Jan<sup>r</sup></i>	4	To Cash - - - - -	1	37	10	0
	6	„ Do. - - - - -	1	50	0	0
	9	„ Do. - - - - -	1	10	0	0
				97	10	0
<hr/>						
1832.		<i>Dr. Balance,</i>				
<i>Jan<sup>r</sup></i>	9	To Goods remaining unsold -	1	1398	15	7
	„	„ A. Macarthur, due by him	2	6	18	6
	„	„ Cash remaining on hand -	1	54	8	6
				1460	2	7

FOL. 2.]

*Contra,**Cr*

1832.				LF	£	s.	d.
<i>Jan<sup>r</sup></i>	1	By Goods per Invoice	- -	1	117	19	5
	6	„ Do. do.	- -	1	53	8	0
					171	7	5
1832.		<i>Contra,</i>	<i>Cr.</i>				
<i>Jan<sup>r</sup></i>	3	By Goods	- -	1	75	3	4
	5	„ Do.	- -	1	2	16	0
					77	19	4
1832.		<i>Contra,</i>	<i>Cr.</i>				
<i>Jan<sup>r</sup></i>	8	By Cash	- -	1	20	0	0
	9	„ Balance	- -	2	6	18	6
					26	18	6
1832.		<i>Contra,</i>	<i>Cr.</i>				
<i>Jan<sup>r</sup></i>	2	By Cash, amount of Mr. Gordon's					
		Legacy	- -	1	18	10	0
	6	„ Do., gained by a House	- -	1	20	0	0
	9	„ Goods for gain	- -	1	35	14	1
	„	„ Stock for loss	- -	1	23	5	11
					97	10	0
1832.		<i>Contra,</i>	<i>Cr.</i>				
<i>Jan<sup>r</sup></i>	9	By John Black and Co., due to them		2	11	7	5
	„	„ Stock for my net Capital	-	1	1448	15	2
					1460	2	7



**Sixth Set.**

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**REAL ACCOUNTS,**

**SUBDIVIDED INTO**

**VARIOUS KINDS OF GOODS;**

**ALSO OF**

**TRANSACTIONS BY BILLS,**

**WITH DISCOUNT, INTEREST, &c., &c.**

*Dublin, January 1st, 1832.*

		£	s.	d.
L 1	Cr. Stock,			
.1	By Alum - - - 7 cwt. 3 qrs. 0 lb.	5	8	6
.1	„ Copperas - - - 23 0 0	6	12	3
.2	„ Tobacco - - - 12 1 13	415	10	0
.2	„ Sugar - - - 12 3 0	28	13	9
.2	„ Opium - - - 0 0 73	44	14	3
.2	„ Galls - - - 0 0 146	18	5	0
.3	„ Clover-seed - - 12 2 0	50	0	0
.3	„ Corkwood, 8 ton 5 cwt. - - -	214	10	0
.3	„ Barrel Staves, 26m - - -	315	18	0
.3	„ Bottles, 8½ Gross - - -	11	9	6
.4	„ Wines, 24 pipes 218 doz. - - -	1952	2	0
.7	„ Castellaine and Co. £42 5 0			
.7	„ Cairns, Cary and Co. 72 10 4			
		114	15	4
.4	„ Bills Receivable - - -	159	5	0
.1	„ Cash - - -	137	10	0
.5	„ Warehouse and Stores - - -	1200	0	0
		4674	13	7
	1			
.1	Dr. Stock,			
.8	To E. Grimshaw, due him £102 6 8			
.7	„ Thomas Sherlock and Co., due them - - - 57 9 2			
2	„ Coutts and Co. - - - 37 19 0			
		197	14	10
4	„ Bills Payable for my acceptances -	1226	12	8
		1424	7	6
	2			
.3	Cr. Anto. Silva and Co., St. Ubes,			
.5	By Salt, shipped per the Active, 33 tons	165	0	0
	2			
.4	Cr. Edward Smith and Co.,			
.5	By Herrings, 70 barrels - - -	70	0	0

*Dublin, January 3rd, 1832.*

		£	s.	d.
L. 5	Cr. W. G. Taylor, London,			
.6	By Leghorn Hats, 4 cases - - -	785	3	10
	4			
.6	Cr. J. Jameson, Dodder Bank,			
.6	By Malt Spirits, 168 gallons - -	47	6	0
	4			
.6	Dr. Malt Spirits,			
.1	To Cash, paid duty and fees on 56 gallons	7	6	0
	6			
.6	Dr. John Campbell and Co., Sack- ville-street,			
.6	To Malt Spirits, 56 gallons sold them	25	18	0
	6			
.6	Dr. Ward, Pring, and Co., West- morland-street,			
.2	To Opium, 16½ lbs. - - - -	11	19	3
	7			
1	Dr. Cash,			
.4	To Wine, sold E. Grant, 3 dozen Cape	3	15	0
	7			
.7	Cr. Castellaine, Schaezler, and Co., London,			
.7	By Brandy, per Aurora, 4 casks -	266	0	0
	7			
.3	Dr. Antonio Silva and Co.,			
.4	To Bills Payable, accepted their draft, 23rd April -	165	0	0

*Dublin, January 7th, 1832.*

		£	s.	d
L. 6	Dr. Malt Spirits,			
.1	To Cash, paid duty on 112 gallons -	14	13	4
	9			
.6	Dr. John Jameson and Co.,			
.6	To Malt Spirits, 56 gallons - -	26	12	0
	9			
.6	Cr. John Campbell and Co.,			
.1	By Cash on account - - - -	50	0	6
	10			
.5	Dr. Salt,			
.1	To Cash, paid duty - - - -	5	4	6
	10			
.6	Dr. Leghorn Hats,			
.1	To Cash, paid freight and charges -	7	0	6
	11			
.6	Cr. Ward, Pring, and Co.,			
.4	By Bills Receivable, for Finlay and Co.'s acceptance, 61 days - - -	10	0	0
.1	„ Cash in full - - - -	1	19	3
	11			
.7	Dr. Thomas Sherlock and Co.,			
.3	To Barrel staves, 6m - - - -	90	0	0
	12			
.8	Dr. Robert Smith, Stephen's Green,			
.4	To Wine, 2 pipes Port, and 19 doz. Cape	192	4	6
.3	„ Bottles, 8½ gross - - - -	12	15	0
		204	19	6



*Dublin, January 13th, 1832.*

		£	s.	d.
L. 7	Cr. Cairns, Cary, and Co., Liver- pool,			
. 8	By Potashes, 75 barrels - - -	348	15	0
	13			
. 8	Dr. Ebenezer Grimshaw Meath- street,			
. 1	To Copperas, 14½ cwt. - - -	4	14	3
	14			
. 7	Dr. Castellaine, Schaezler, and Co.,			
. 4	To Bills Payable, for my acceptance of their draft - - - - -	266	0	0
	14			
. 6	Dr. John Jameson and Co.,			
. 4	To Bills Payable, for my acceptance of his draft - - - - -	47	6	0
	15			
. 4	Dr. Edward Smith and Co.,			
. 4	To Bills Receivable, Delacour's acceptance - - - £50 0 0			
. 1	„ Cash in full of Herrings - 20 0 0	70	0	0
	16			
. 1	Dr. Cash,			
. 5	To Herrings, for 20 barrels sold to Men- dicity Institution - - -	25	0	0
	16			
. 1	Dr. Cash,			
. 2	To Galls, sold A. Macarthur, 12 lbs. -	1	12	0

*Dublin, January 17th, 1832.*

		£	s.	d.
L. 7	<b>Dr. Thomas Sherlock and Co.,</b> <b>Abbey-street,</b>			
.5	To Salt, 12 tons sold them - -	75	0	0
	<b>17</b>			
.7	<b>Cr. Thomas Sherlock and Co.,</b>			
.4	By Bills Receivable, Tottenham's note - - - - £40 0 0			
.1	„ Cash, - - - - 34 5 0			
.8	„ Discount allowed, 2 months' - interest - - - - 0 15 0			
	<b>17</b>	75	0	0
.8	<b>Dr. Ebenezer Grimshaw,</b>			
.1	To Alum, 5 cwt. - - £3 5 0			
.3	„ Staves, 10x. - - 150 0 0			
.3	„ Clover seed, 3 cwt. - 15 0 0			
	<b>17</b>	168	5	0
.7	<b>Cr. Thomas Sherlock,</b>			
.1	By cash on account - - - -	20	0	0
	<b>19</b>			
.5	<b>Dr. Wm. G. Taylor, London,</b>			
.4	To Bills Payable, remitted him my note, 31 days - - - -	500	0	0
	<b>19</b>			
.4	<b>Dr. Bills Payable,</b>			
.1	To Cash, paid my acceptance to Johnston and Co. - - - -	36	5	3
	<b>21</b>			
.5	<b>Dr. Warehouse and Stores,</b>			
.1	To Cash, paid Carolan and Co., for altera- tions - - - -	15	0	0

*Dublin, January 23rd, 1832.*

			£	s.	d
L. 7	Dr. Thomas Sherlock and Co.,				
.8	To Ashes,	12 bar. -	£21	0	0
.5	„ Herrings,	15 do. -	19	10	0
.3	„ Staves,	10 m. -	150	0	0
.5	„ Salt,	10 tons -	62	10	0
			253	0	0
		23			
.1	Dr. Cash,				
.2	To Opium,	40 lbs. -	£26	0	0
.2	„ Galls,	50 lbs. -	6	17	6
.1	„ Copperas,	8½ cwt. -	2	11	0
.7	„ Brandy,	1 cask -	87	0	0
			122	8	6
		25			
.8	Dr. Robert Smith, 3 months,				
.7	To Brandy,	1 cask -	£87	14	6
.2	„ Sugar,	12 cwt. 3qrs. -	28	1	0
.4	„ Wine,	3 pipes, 30 doz. -	287	5	0
			403	0	6
		25			
.7	Dr. Castellaine and Co., London,				
.8	To Robert Smith, for his ac-				
	ceptance, 31 days -	-	£282	0	0
.8	„ Discount in full -	-	3	3	10
			285	3	10
		25			
.9	Dr. Coutts and Co., London,				
.1	To Cash, paid for Hodgen's draft on				
	Hilton, 61 days -	- - -	200	0	0
			25		
.9	Dr. Rent and Charges,				
.1	To Cash, paid rent of warehouse for last				
	month -	-	7	10	0

*Dublin, January 29th, 1832.*

		£	s.	d.
L. 9	Dr. Rent and Charges,			
.1	To Cash, paid postage, twine, packing cases, &c.	5	16	8
	„ Cash, paid clerk and porter's wages	6	12	0
		12	8	8
	29			
.7	Cr. Castellaine and Co., London,			
.8	By Ashes, per William and Mary, from Baltimore, 100 bar.	437	10	0
	29			
.9	Dr. Profit and Loss,			
.1	To Cash, deficient in settling	0	15	3
	29			
.8	Dr. Ebenezer Grimshaw,			
.8	To Ashes, 50 bar. sold him of the cargo of William and Mary, from Baltimore	250	0	0
	30			
.8	Cr. Ebenezer Grimshaw,			
.4	By Bills Receivable, four bills indorsed	£178	0	0
.1	„ Cash	22	0	0
.8	„ Discount, 2 months' interest on Cash	0	4	5
		200	4	5
	31			
4.	Cr. Bills Receivable, discounted with La Touche,			
.1	By Cash, for four bills	£212	4	5
.8	„ Discount for interest	2	0	7
		214	5	0

*Dublin, January 31st, 1832.*

		£	s.	d.
L. 9	Dr. Coutts and Co., London,			
.1	To Cash, paid for Hamilton's			
	draft on Jones and Co. £208 19 0			
.8	„ Discount allowed - - 1 1 0			
		210	0	0
	31			
.4	Cr. Bills Receivable,			
.1	By Cash, received payment of Wilson's			
	acceptance - - - - 35 0 0			
	31			
.7	Dr. Thomas Sherlock and Co.,			
.8	To Ashes, for error in charging 12-bar. at			
	35s. instead of 95s., January 23rd 36 0 0			
	31			
.5	Dr. Wm. G. Taylor, London,			
.8	To Robert Smith, for his ac-			
	ceptance, 31 days - - £282 0 0			
.8	„ Discount in full - - 3 3 10			
		285	3	10
	31			
.6	Cr. John Jameson and Co.,			
.6	By John Campbell and Co. for 1 puncheon			
	Malt Spirits, charged them in error,			
	on January 9th - - - - 26 12 0			
	31			
.8	Cr. E. Grimshaw,			
.7	By Thomas Sherlock and Co., for Cash,			
	credited in error. on 17th January 20 0 0			

*Dublin, January 31st, 1832.*

		£	s.	d.
L.9	Dr. Balance,			
.1	To Alum on hand, 2 cwt. 3 qrs. at 14s.	1	18	6
.2	„ Tobacco, 12 cwt. 0 qr. 5 lbs. „ 6s. per lb.	404	14	0
.2	„ Opium, 16½ lbs. „ 12s. 3d.	10	2	1½
.2	„ Galls, 84 lbs. „ 2s. 6d.	10	10	0
.3	„ Clover seed, 9 cwt. 2 qrs. „ 80s.	38	0	0
.3	„ Corkwood, 8 ton 5 cwt. „ £26	214	10	0
.4	„ Wine, 19 pipes, 166 doz.	1513	10	0
.5	„ Salt, 11 ton at 103s. 2d.	56	14	10
.5	„ Herrings, 35 bar. „ 20s.	35	0	0
.6	„ Leghorn Hats, 4 cases - - -	792	4	4
.6	„ Malt Spirits, 56 gal. „ 8s. 3d.	23	2	0
.7	„ Brandy, 2 casks „ £66 10 0	133	0	0
.8	„ Ashes, 63 bar. at 93s. 0d. £292 19 0	511	14	0
	„ Do., 50 bar. „ 87s. 6d. 218 15 0			
		3744	19	9½
.4	„ Bills Receivable - - - -	88	0	0
.1	„ Cash - - - - -	130	11	0
.5	„ Warehouse and stores - - -	1215	0	0
		5178	10	9½
6	„ John Campbell and Co. £2 10 0			
.7	„ Thomas Sherlock and Co. 321 10 10			
.8	„ Ebenezer Grimshaw - 100 8 2			
.8	„ Robert Smyth - - 44 0 0			
.9	„ Coutts and Co. - - 372 1 0			
		840	10	0
		6019	0	9½
	31			
9	Cr. Balance,			
.7	By Castellaine, Schaezler and Co. £110 1 2			
.7	„ Cearna, Cary and Co. - 276 4 8			
		386	5	10
.4	Bills Payable for my acceptances per list	2168	13	5
		2554	19	3

# INDEX TO LEGER, SIXTH SET.

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Bills Payable . . .	4	Opium . . .	1
Brandy . . .	7		
Balance . . .	9	P	
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Copperas . . .	1		
Cash . . .	1	R	
Clover Seed . . .	3	Rent and Charges . . .	9
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D		Smith, Edward, & Co. . .	4
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G		Sherlock, Thomas, & Co. . .	7
Galls . . .	2	Smith, Robert . . .	8
Grimshaw, Ebenezer . . .	8		
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J		Taylor, W. G. . .	5
Jameson, John, & Co. . .	6	W	
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		Ward, Pring & Co. . .	6





FOL. 1.]

*Contra,**Cr*

1832.			LF	£	s.	d.
<i>Jan.</i>	1	By Sundries - - - -	-	4674	13	7
	31	„ Profit and Loss for my net gain	9	213	15	5½
				4888	9	0½
1832.						
		<i>Contra,</i>				
<i>Jan.</i>		<i>Cr.</i>				
	4	By Malt Spirits - - -	6	7	6	8
	7	„ Do. - - -	6	14	13	4
	10	„ Salt - - -	5	5	4	6
	„	„ Leghorn Hats - - -	6	7	0	6
	15	„ Edward Smith and Co. -	4	20	0	0
	19	„ Bills Payable - - -	4	35	5	3
	21	„ Warehouse and Stores -	5	16	0	6
	25	„ Coutts and Co. - - -	9	200	0	0
	„	„ Rent and Charges - - -	9	7	10	0
	29	„ Do. - - -	9	12	8	8
	„	„ Profit and Loss - - -	9	0	15	3
	31	„ Coutts and Co. - - -	9	208	19	0
	„	„ Balance - - -	9	130	11	0
				665	14	2
1832.		<i>Contra,</i>				
<i>Jan.</i>		<i>Cr.</i>				
	17	By Ebenezer Grimshaw, 5 cwt. 0 qr.	8	3	5	0
	31	„ Profit and Loss -	9	0	5	0
		„ Balance - - - 2 cwt. 3 qr.	9	1	18	6
				5	8	6
		7 cwt. 3 qr.				
1832.		<i>Contra,</i>				
<i>Jan.</i>		<i>Cr.</i>				
	13	By Ebenezer Grimshaw, 14 cwt. 2 qr.	8	4	14	3
	23	„ Cash - - - 8 cwt. 2 qr.	1	2	11	0
				7	5	3
		23 cwt. 0 qr.				

*Dr.* *Tobacco,* [FOL. 2.

1832.				LF	£	s.	d.
<i>Jan<sup>r</sup></i>	1	To Stock - 12 cwt. 1 qr. 13 lb.		1	415	10	0
		12 cwt. 1 qr. 13 lb.			415	10	0
<i>Febr.</i>	1	To Stock on hand, 12 cwt. 0 qr. 5 lb.			404	14	0
1832.		<i>Dr. Sugar,</i>					
<i>Jan<sup>r</sup></i>	1	To Stock - - 12 cwt. 3 qr.		1	28	13	9
		12 cwt. 3 qr.			28	13	9
1832.		<i>Dr. Opium,</i>					
<i>Jan<sup>r</sup></i>	1	To Stock - - - 73 lb.		1	44	14	3
	31	„ Profit and Loss - -		9	3	7	1½
		73 lb.			48	1	4½
<i>Febr.</i>	1	To Stock on hand - - 16½ lb.			10	2	1½
1832.		<i>Dr. Galls,</i>					
<i>Jan<sup>r</sup></i>	1	To Stock - - - 146 lb.		1	18	5	0
	31	„ Profit and Loss - -		9	0	14	6
		146 lb.			18	19	6
<i>Febr.</i>	1	To Stock on hand - - 84 lb.			10	10	0

FOL. 2.]

*Contra,**Cr.*

		LF	£	s.	d.
1832.					
Jan <sup>r</sup>	31	By Balance - 12cwt. 0qr. 5lb.	9	404	14 0
		„ Profit and Loss for decrease of weight 0 „ 1 „ 8 „	9	10	16 0
		12cwt. 1qr. 13lb.		415	10 0
<hr/>					
<hr/>					
1832.					
		<i>Contra,</i>		<i>Cr.</i>	
Jan <sup>r</sup>	25	By Robert Smith - 12cwt. 3qr.	8	28	1 0
	31	„ Profit and Loss -	9	0	12 9
		12cwt. 3qr.		28	13 9
<hr/>					
<hr/>					
1832.					
		<i>Contra,</i>		<i>Cr.</i>	
Jan <sup>r</sup>	6	By Ward and Co. - - 16½ lb.	6	11	19 8
	23	„ Cash - - - 40 „	1	26	0 0
	31	„ Balance - - - 16½ „	9	10	2 1½
		73 lb.		48	1 4½
<hr/>					
<hr/>					
1832.					
		<i>Contra,</i>		<i>Cr.</i>	
Jan <sup>r</sup>	16	By Cash - - - 12 lb.	1	1	12 0
	23	„ Do. - - - 50 „	1	6	17 6
	31	„ Balance - - - 84 „	9	10	10 0
		146 lb.		18	19 6
<hr/>					
<hr/>					

*Dr.* *Clover Seed,* [FOL. 3.]

1832.				LF	£	s.	d.
<i>Jan<sup>r</sup></i>	1	To Stock - - -	12 cwt. 2 qr.	1	50	0	0
	31	„ Profit and Loss -		9	3	0	0
			12 cwt. 2 qr.		53	0	0
<i>Feb<sup>r</sup></i>	1	To Stock on hand -	9 cwt. 2 qr.		38	0	
<hr/>							
1832.		<i>Dr. Corkwood,</i>					
<i>Jan<sup>r</sup></i>	1	To Stock - - -	8 ton 5 cwt.	1	214	10	0
<i>Feb<sup>r</sup></i>	1	To Stock on hand -	8 ton 5 cwt.		214	10	0
<hr/>							
1832.		<i>Dr. Barrel Staves,</i>					
<i>Jan<sup>r</sup></i>	1	To Stock - - -	26 M.	1	315	16	0
	31	„ Profit and Loss -		9	74	2	0
			26 M.		390	0	0
<hr/>							
1832.		<i>Dr. Bottles,</i>					
<i>Jan<sup>r</sup></i>	1	To Stock - - -	8½ gro.	1	11	9	6
	31	„ Profit and Loss -		9	1	5	6
			8½ gro.		12	15	0
<hr/>							
1832.		<i>Dr. Antonio Silva and Co.,</i>					
<i>Jan<sup>r</sup></i>	7	To Bills Payable - - -		4	165	0	0

FOL. 3.]

*Contra,**Cr.*

1832.				LF	£	s.	d.
<i>Jan<sup>r</sup></i>	17	By E. Grimshaw -	3 cwt. 0 qr.	8	15	0	0
	31	„ Balance - -	9 „ 2 „	9	38	0	0
			12 cwt. 2 qr.		53	0	0
<hr/>							
<hr/>							
1832.		<i>Contra,</i>	<i>Cr.</i>				
<i>Jan<sup>r</sup></i>	31	By Balance - -	8 ton 5 cwt.	9	214	10	0
<hr/>							
<hr/>							
1832.		<i>Contra,</i>	<i>Cr.</i>				
<i>Jan<sup>r</sup></i>	11	By T. Sherlock and Co.	6 M.	7	90	0	0
	17	„ E. Grimshaw -	10 „	8	150	0	0
	23	„ T. Sherlock and Co. -	10 „	8	150	0	0
			26 M.		390	0	0
<hr/>							
<hr/>							
1832.		<i>Contra,</i>	<i>Cr.</i>				
<i>Jan<sup>r</sup></i>	12	By Robert Smith - -	8½ gro.	8	12	15	0
			8½ gro.		12	15	0
<hr/>							
<hr/>							
1832.		<i>Contra,</i>	<i>Cr.</i>				
<i>Jan<sup>r</sup></i>	1	By Salt - - - -		5	165	0	0

Dr.

Edward Smith and Co.

[FOL. 4

1832.				LF	£	s.	d.
Jan <sup>r</sup>	15	To Bills Receivable -	£50 0 0	4			
	"	" Cash - - -	20 0 0	1	70	0	0
					70	0	0
<hr/>							
1832.		Dr. Wine,					
Jan <sup>r</sup>	1	To Stock - - -	pipes 24 doz. 218	1	1952	2	0
	31	" Profit and Loss - -	- -	9	44	12	6
			24 218		1996	14	6
Febr.	1	To Stock on hand, 19 pipes, 166 doz.			1513	10	0
<hr/>							
1832.		Dr. Bills Receivable,					
Jan <sup>r</sup>	1	To Stock - - - - -	- -	1	159	5	0
	11	" Ward, Pring, and Co. - -	- -	6	10	0	0
	17	" Sherlock and Co. - - -	- -	7	40	0	0
	30	" Ebenezer Grimshaw - - -	- -	8	178	0	0
					387	5	0
Febr.	1	To Stock, Bills on hand - -	- -		88	0	0
<hr/>							
1832.		Dr. Bills Payable,					
Jan <sup>r</sup>	19	To Cash - - - - -	- -	1	36	5	3
	31	" Balance - - - - -	- -	9	2168	13	5
					2204	18	8



*Dr. Warehouse and Stores, [FOL. 5.]*

1832.			FL	£	s.	d.
<i>Jan.</i>	1	To Stock - - - - -	1	1200	0	0
	21	„, Cash, alterations - -	1	15	0	0
				1215	0	0
<i>Febr.</i>	1	To Stock - - - - -		1215	0	0
1832.		<i>Dr. Salt,</i>				
<i>Jan.</i>	2	To A. Silva and Co. - 33 tons	3	165	0	0
	10	„, Cash, duty - -	1	5	4	6
	31	„, Profit and Loss - -	9	24	0	4
		33 tons		194	4	10
<i>Febr.</i>	1	To Stock on hand - - 11 tons		56	14	10
1832.		<i>Dr. Herrings,</i>				
<i>Jan.</i>	2	To E. Smith and Co. - 70 bar,	4	70	0	0
	31	„, Profit and Loss - -	9	9	10	0
		70 bar.		79	10	0
<i>Febr.</i>	1	To Stock on hand - - 35 bar.		35	0	0
1832.		<i>Dr. William G. Taylor,</i>				
<i>Jan.</i>	19	To Bills Payable - - -	4	500	0	0
	31	„, Robert Smith, for his bill -	8	282	0	0
	„	„, Discount - - -	8	3	3	10
				785	3	10



FOL. 5.]

*Contra,*

*Cr.*

1832.					LF	£	s.	d.
Jan <sup>r</sup>	31	By Balance	-	-	9	1215	0	0
						1215	0	0
1832.								
			<i>Contra,</i>	<i>Cr.</i>				
Jan <sup>r</sup>	17	By Sherlock and Co.	-	12 tons	7	75	0	0
	23	„ Do.	-	10 „	7	62	10	0
	31	„ Balance	-	11 „	9	56	14	10
				33 tons		194	4	10
1832.								
			<i>Contra,</i>	<i>Cr.</i>				
Jan <sup>r</sup>	16	By Cash	-	20 bar.	1	25	0	0
	23	„ Sherlock and Co.	-	15 „	7	19	10	0
	31	„ Balance	-	35 „	9	35	0	0
				70 bar.		79	10	0
1832.								
			<i>Contra,</i>	<i>Cr.</i>				
Jan <sup>r</sup>	31	By Leghorn Hats, 31 days	-	-	6	785	8	1
						785	8	1

Dr.

Leghorn Hats,

[FOL 6

			LF	£	s.	d.
1832.						
Jan <sup>r</sup> .	9	To William G. Taylor - 4 cases	5	758	3	10
	10	„ Cash, Freight - -	1	7	0	6
		4 cases		792	4	4
Febr.	1	To Stock on hand - - 4 cases		792	4	4
1832.		<i>Dr. John Jameson and Co.,</i>				
Jan <sup>r</sup> .	9	To Malt Spirits - - -	6	26	12	0
	14	„ Bills Payable - - -	4	47	6	0
				78	18	0
1832.		<i>Dr. John Campbell and Co.,</i>				
Jan <sup>r</sup> .	6	To Malt Spirits - - -	6	25	18	0
	31	„ John Jameson and Co. (error)	6	26	12	0
				52	10	0
Febr.	1	To Stock, for balance - -	1	2	10	0
1832.		<i>Dr. Malt Spirits,</i>				
Jan <sup>r</sup> .	4	To John Jameson and Co. 168 gals.	6	47	6	0
	„	„ Cash, duty - - -	1	7	6	8
	7	„ Do. - - -	1	14	13	4
	31	„ Profit and Loss - - -	9	6	6	0
		168 gals.		75	12	0
Febr.	1	To Stock on hand - - 56 gals.	1	23	2	0
1832.		<i>Dr. Ward, Fring, and Co.,</i>				
Jan <sup>r</sup> .	6	To Opium - - -	2	11	19	3
				11	19	3

FOL. 6.]

*Contra,**Cr.*

1832.				LF	£	s.	d.
<i>Jan.</i>	31	By Balance - - - -		9	792	4	4
			4 cases		792	4	4
1832.		<i>Contra,</i>	<i>Cr.</i>				
<i>Jan.</i>	4	By Malt Spirits - - -		6	47	6	0
	31	„ John Campbell and Co. (error)		6	26	12	0
					73	18	0
1832.		<i>Contra,</i>	<i>Cr.</i>				
<i>Jan.</i>	9	By Cash - - - -		1	50	0	0
	31	„ Balance - - - -		9	2	10	0
					52	10	0
1832.		<i>Contra,</i>	<i>Cr.</i>				
<i>Jan.</i>	6	By John Campbell and Co. 56 gals.		6	25	18	0
	9	„ John Jameson - - 56 „		6	26	12	0
	31	„ Balance - - - 56 „		9	23	2	0
			168 gals.		75	12	0
1832.		<i>Contra,</i>	<i>Cr.</i>				
<i>Jan.</i>	11	By Bills Receivable - £10 0 0		4			
		„ Cash - - - 1 19 3		1	11	19	3
					11	19	3

*Dr. Castellaine, Schaezler, and Co.,* [FOL. 7

1832.			LF	£	s.	d.
<i>Jan<sup>r</sup></i>	1	To Stock - - - - -	1	42	5	0
	14	„ Bills Payable - - - - -	4	266	0	0
	25	„ Robert Smith for his draft - -	8	252	0	0
	25	„ Discount - - - - -	6	3	3	10
	31	„ Balance - - - - -	9	110	1	2
				703	10	0
<hr/>						
1832.		<i>Dr. Brandy,</i>				
<i>Jan<sup>r</sup></i>	7	To Castellaine and Co. - 4 casks	7	266	0	0
	31	„ Profit and Loss - - -	9	41	14	6
		4 casks		307	14	6
<i>Febr<sup>y</sup></i>	1	To Stock on hand - - - 2 casks		133	0	0
<hr/>						
1832.		<i>Dr. T. Sherlock and Co.,</i>				
<i>Jan<sup>r</sup></i>	11	To Staves - - - - -	3	90	0	0
	17	„ Salt - - - - -	5	75	0	0
	23	„ Sundries - - - - -	5	253	0	0
	„	„ Ashes (error) - - - - -	8	36	0	0
	31	„ E. Grimshaw - - - - -	8	20	0	0
				474	0	0
<i>Febr<sup>y</sup></i>	1	To Stock for Balance - -		321	10	10
<hr/>						
1832.		<i>Dr. Cearns, Cary, and Co.,</i>				
<i>Jan<sup>r</sup></i>	1	To Stock - - - - -	1	72	10	4
	31	„ Balance - - - - -	9	276	4	6
				348	15	0

FOL. 7.]

*Contra,**Cr.*

1832.						LF	£	s.	d.
<i>Jan<sup>r</sup></i>	7	By Brandy	-	-	-	7	286	0	0
	29	„ Ashes	-	-	-	8	437	10	0
							703	10	0
<i>Febr.</i>	1	By Stock	-	-	-		110	1	2
1832.		<i>Contra,</i>				<i>Cr.</i>			
<i>Jan<sup>r</sup></i>	23	By Cash	-	-	-	1	87	0	0
	25	„ Robert Smith	-	-	-	8	87	14	6
	31	„ Balance	-	-	-	9	133	0	0
		4 casks					307	14	6
1832.		<i>Contra,</i>				<i>Cr.</i>			
<i>Jan<sup>r</sup></i>	7	By Stock	-	-	-	1	57	9	2
	17	„ Bills Receivable	£40	0	0	4			
	„	„ Cash	-	-	34	1			
	„	„ Discount	-	-	0	8			
	17	„ Cash	-	-	-	1	75	0	0
	31	„ Balance	-	-	-	9	20	0	0
							321	10	10
							474	0	0
1832.		<i>Contra,</i>				<i>Cr.</i>			
<i>Jan<sup>r</sup></i>	13	By Ashes	-	-	-	8	348	15	0
							348	15	0
<i>Febr.</i>	1	By Stock	-	-	-		276	4	8

Dr.

Ashes,

[FOL. 8

1832.			LF	£	s.	d.
Jan <sup>r</sup> .	18	To Cearns, Cary, and Co. 75 bar.	7	348	15	0
	29	„ Castellaine and Co. - 100 „	7	437	10	0
	31	„ Profit and Loss - - -	9	32	9	0
		175 bar.		818	14	0
Febr.	1	To Stock on hand - 113 bar.		511	14	0
1832.		<i>Dr. Ebenezer Grimshaw,</i>				
Jan <sup>r</sup> .	13	To Copperas - - - -	1	4	14	3
	17	„ Sundries - - - -		168	5	0
	29	„ Ashes - - - -	8	250	0	0
				422	19	3
Febr.	1	To Stock for Balance - -		100	8	2
1832.		<i>Dr. Robert Smith,</i>				
Jan <sup>r</sup> .	12	To Sundries - - - -		204	19	6
	25	„ Do. - - - -		403	0	6
				608	0	0
Febr.	1	To Stock for Balance - -		44	0	0
1832.		<i>Dr. Discount,</i>				
Jan <sup>r</sup> .	17	To Thomas Sherlock and Co. -	7	0	15	0
	30	„ Ebenezer Grimshaw - -	8	0	4	5
	31	„ Bills Receivable - - -	4	2	0	7
	„	„ Profit and Loss - - -	9	4	8	8
				7	8	8

FOL. 8.]

*Contra,**Cr.*

1832.				LF	£	s.	d.
<i>Janr.</i>	28	By Sherlock and Co.	- 12 bar.	7	21	0	
	29	„ E. Grimshaw	- 50 „	8	250	0	0
	31	„ Sherlock and Co.	-	7	36	0	
		„ Balance	- - 113 „	9	511	14	0
			175 bar.		818	14	6
<hr/>							
1832.		<i>Contra,</i>	<i>Cr.</i>				
<i>Janr.</i>	1	By Stock	- - -	1	102	6	8
	30	„ Bills Receivable	- £178 0 0	4			
		„ Cash	- - 22 0 0	1			
		„ Discount	- - 0 4 5	8			
					200	4	5
	31	„ Thomas Sherlock	- - -	7	20	0	0
		„ Balance	- - -	2	100	8	2
					422	19	3
<hr/>							
1832.		<i>Contra,</i>	<i>Cr.</i>				
<i>Janr.</i>	25	By Castellaine and Co.	- -	7	282	0	0
	31	„ W. G. Taylor	- - -	5	282	0	0
		„ Balance	- - -	9	44	0	0
					608	0	0
<hr/>							
1832.		<i>Contra,</i>	<i>Cr.</i>				
<i>Janr.</i>	25	By Castellaine and Co.	- -	7	3	3	10
	31	„ Coutts and Co.	- -	9	1	1	0
		„ W. G. Taylor	- -	5	3	3	10
					7	8	8

Dr.

Coutts and Co.,

[FOL. 9.]

1832.			LF	£	s.	d.
Jan <sup>r</sup>	25	To Cash - - - -	1	200	0	0
	31	„ Sundries - - - -	1	210	0	0
				410	0	0
Feb <sup>r</sup>	1	To Stock for balance - -		372	1	0
1832.		<i>Dr. Rent and Charges,</i>				
Jan <sup>r</sup>	25	To Cash, rent - - - -	1	7	10	0
	29	„ Do., postages, &c. - -	1	5	16	8
	„	„ Do., salaries - - - -	1	6	12	0
				19	18	8
1832.		<i>Dr. Profit and Loss,</i>				
Jan <sup>r</sup>	29	To Cash lost - - - -	1	0	15	3
	31	„ Alum - - - -	1	0	5	0
	„	„ Tobacco, decrease of weight	2	10	16	0
	„	„ Sugar - - - -	2	0	12	9
	„	„ Rent and Charges - - -	9	19	18	8
	„	„ Stock for net gain - -	1	213	15	5½
				246	3	1½
1832.		<i>Dr. Balance,</i>				
Jan <sup>r</sup>	31	To Sundries - - - -		3744	19	9½
	„	„ Bills Receivable - - -	4	88	0	0
	„	„ Cash - - - -	1	130	11	0
	„	„ Warehouse and Stores -	5	1215	0	0
	„	„ Sundry Personal Accounts		840	10	0
				6019	0	9½



FOL. 9.]

*Contra,**Cr.*

1832.					LF	£	s.	d.
<i>Jan<sup>r</sup></i>	1	By Stock - - - -			1	37	19	0
	31	„ Balance - - - -			9	372	1	0
						410	0	0
<hr/>								
1832.		<i>Contra,</i>		<i>Cr.</i>				
<i>Jan<sup>r</sup></i>	31	By Profit and Loss - -			9	19	18	8
						19	18	8
<hr/>								
1832.		<i>Contra,</i>		<i>Cr.</i>				
<i>Jan<sup>r</sup></i>	31	By Copperas - - - -			1	0	13	0
	„	„ Opium - - - -			2	3	7	1½
	„	„ Galls - - - -			2	0	14	6
	„	„ Clover-seed - - - -			3	3	0	0
	„	„ Barrel Staves - - - -			3	74	2	0
	„	„ Bottles - - - -			3	1	5	6
	„	„ Wine - - - -			4	44	12	6
	„	„ Salt - - - -			5	24	0	4
	„	„ Herrings - - - -			5	9	10	0
	„	„ Malt Spirits - - - -			6	6	6	0
	„	„ Brandy - - - -			7	41	14	6
	„	„ Ashes - - - -			8	32	9	0
	„	„ Discount - - - -			8	4	8	8
						246	3	1½
<hr/>								
1832.		<i>Contra,</i>		<i>Cr.</i>				
<i>Jan<sup>r</sup></i>	31	By Personal Accounts - -				386	5	10
	„	„ Bills Payable - - - -			4	2168	13	5
	„	„ Stock, for my net estate -			1	3464	1	6½
						6019	0	9½



**Seventh Set.**

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**SINGLE AND JOINT  
CONSIGNMENT, ADVENTURES,  
FACTORSHIPS, PARTNERSHIPS. &c.**

*Dublin, January 1st, 1832.*

		£	s.	d.
L. 1	Sundries Dr. to Stock,			
. 1	Cash for so much, I have in			
	Ready Money - - - £2000	0	0	
. 1	Royal Bank - - -	4000	0	0
. 1	House and Furniture, worth	1800	0	0
. 2	Port Wine, 7 pipes marked A.	560	0	0
. 2	Adventure in Co. 1, with James			
	Higgins, for 4 pipes -	320	0	0
. 2	Madder in Co. 2, with John			
	Scott, A. - - -	300	0	0
. 2	Robert Runner, due by him	100	0	0
. 3	John King, our Account of			
	Exchange in Co. 3. -	500	0	0
		9580	0	0
	2			
. 3	Dr. Madder,			
. 1	To Cash for 3 tons marked B., at £2½			
	per cwt. - - - - -	160	0	0
	2			
. 1	Dr. Cash,			
. 2	To Port Wine, for 1 pipe - - -	94	0	0
	2			
. 3	Dr. Madder,			
. 2	To Port Wine, for 1 pipe bartered with			
	James Reeves, for 1½ ton of Madder,			
	at £3 per cwt. M.C. - - -	90	0	0

*Dublin, January 2nd, 1832.*

		£	s.	d
L. 3	Dr. James Walsh,			
. 1	To Cash lent him, to be repaid in 1 month with Interest, at 5 per cent. -	100	0	0
	4			
. 1	Dr. Cash,			
. 3	To John King of London, O. A. of Ex- change for a Bill of £50 at usance, favour of James Quinn, value received of him at £1½ per cent. - -	50	12	6
	4			
. 1	Dr. Cash,			
. 2	To John King, O. A. of Exchange, for a Bill of £450, at usance, favour of James Williams, value received of him at £1 per cent. - - - -	454	10	0
	4			
. 2	Dr. Royal Bank,			
. 1	To Adventure, Co. 1, for net proceeds, Wine	351	0	0
	5			
. 1	Dr. Royal Bank,			
. 6	To Profit and Loss, for Balance of Interest Account - - - - -	40	0	0
	6			
. 1	Dr. Cash,			
. 1	To Royal Bank for Interest - -	40	0	0

*Dublin, January 6th, 1832.*

		£	s.	d.
L.	Sundries Dr. to Sundries,			
.1	Royal Bank for net proceeds, Madder in Co. 2. A. - - - -	710	0	0
2	Madder, Co. 2. for John Scott's $\frac{1}{2}$ net proceeds - - - -	346	2	6
.2	Madder, Co. 2. for my Commission on Sales - - - -	17	15	0
.3	John Scott for draft on Royal Bank - - - -	346	2	6
		1420	0	0
2	To Madder, Co. 2. for net proceeds - - - - £710 0 0			
3	„ John Scott, for his $\frac{1}{2}$ net proceeds, Madder - - - - 346 2 6			
.1	„ Royal Bank for draft favour, J. Scott - - - - 346 2 6			
.5	„ Commission - - - - 17 15 0			
	£1420 0 0			
	11			
.3	Dr. John King, O. A. Exchange, Co. 3.			
.1	To Royal Bank, being a draft given to John Kerr, for his draft of £300 on Coutts and Co. - - - -	297	0	0
	12			
.4	Voyage to Hull, per the Lark, Dr.			
3	To Madder, B. C. for 4 $\frac{1}{2}$ tons consigned to William Kane of Hull, to sell for my Account - - - -	250	0	0
.1	„ Cash, paid Freight, &c. - - - -	13	10	0
		263	10	0

*Dublin, January 13th, 1832.*

		£	s.	d.
L.4	<b>Dr. William Kerr,</b>			
.2	To Port Wine, for 1 pipe, sold him, at 2 months - - - -	96	0	0
	<b>13</b>			
6	<b>Charges Dr.,</b>			
.2	To Port Wine for $\frac{1}{2}$ pipe, bottled for use of House - - - -	40	0	0
..	„ Leakage for remaining $\frac{1}{2}$ , used to fill those that leaked - - -	0	0	0
	<b>13</b>			
..	<b>Sundries Dr. to Sundries,</b>			
.3	Madder D. - - - -	300	0	0
.3	John King, O. A. Exchange, for his $\frac{1}{2}$ profit	4	1	3
.3	John King, O. A. Exchange, for my $\frac{1}{2}$ do.	4	1	3
.3	To John King, O. A. Ex. £300 0 0	308	2	6
.5	„ John King, his Account gained by Exchange - 4 1 3			
.6	Profit and Loss, do. - 4 1 3			
	<b>£308 2 6</b>			
	<b>25</b>			
.6	<b>Dr. Profit and Loss,</b>			
.2	To R. Runner, for balance of his Account	100	0	0
	<b>26</b>			
.2	<b>Dr. Port Wine,</b>			
.4	to James Henry, for 5 pipes at £75 -	375	0	0
	<b>26</b>			
.3	<b>Dr. Madder,</b>			
.4	To Bills Payable for 4 tons, D. E. bought of James Kerr, at 2 months -	220	0	0

*Dublin, January 27th, 1832.*

		£	s.	d.
L. 4	James Henry Dr.,			
. 1	To Royal Bank, for my draft in his favour	352	10	0
. 6	„ Profit and Loss for discount - -	22	10	0
	<hr/> 27 <hr/>	375	0	0
. 4	Bills Payable Dr.,			
. 1	To Cash, discounted bills for James Kerr	217	16	5
. 6	„ Profit and Loss for discount - -	2	3	7
	<hr/> 28 <hr/>	220	0	0
. -	Sundries Dr. to Cash,			
. 6	Profit and Loss for my $\frac{1}{2}$ defect in hhd. Madder - - - - -	5	5	0
. 3	John Scott, H. A. do. do.	5	5	0
	<hr/> 28 <hr/>	10	10	0
. 5	William Kane Dr.,			
. 1	To Cash, paid his draft of £50 with Protest and Charges - - - - -	50	10	0
. 5	„ Commission at $\frac{1}{2}$ per cent. - -	0	5	0
	<hr/> Febry. 2nd. <hr/>	50	15	0
. 5	Bills Receivable Dr.,			
. 4	To Voyage to Hull, for net proceeds, 4 $\frac{1}{2}$ tons Madder - - - - -	366	7	6
. 5	„ William Kane - - - - -	50	15	0
	<hr/> 2 <hr/>	417	2	6
. 1	Dr. Cash,			
. 3	To James Walsh, for Principal and Interest Money lent - - - - -	100	8	0
	<hr/> 2 <hr/>			
. 3	Dr. James Walsh,			
. 6	To Profit and Loss for Interest on Loan	0	8	4



*Dublin, February 2nd, 1832.*

		£	s.	d.
L. 6	Dr. Charges,			
. 1	To Cash, paid House Expenses - -	73	10	0
	4			
	Dr. Balance,			
	To Cash - - - - -	2113	14	5
	„ Royal Bank - - - - -	4065	7	6
	„ House, &c. - - - - -	1800	0	0
	„ Port Wine, marked A., 3 pipes -	240	0	0
	„ Do. do., B., 5 do. -	375	0	0
	„ Madder, do., D., 5 tons -	300	0	0
	„ Do. do., E., 4 do. -	220	0	0
	„ John Scott, H. A. - - - - -	5	5	0
	„ William Kerr - - - - -	96	0	0
	„ Bills - - - - -	417	2	6
	4	9632	9	5
	Cr. Balance,			
	By John King, H. A. - - - - -	4	1	3



# INDEX TO LEGER, SEVENTH SET.

A				M			
			FOL.				FOL.
Adventure in Co.	.	.	2	Madder in Co.	.	.	2
				Madder	.	.	3
B				P			
Bank, Royal	.	.	1	Profit and Loss	.	.	1
Bills Receivable	.	.	5				
Bills Payable	.	.	4				
Balance	.	.	6				
C				R			
Cash	.	.	1	Runner, Robert	.	.	2
Commission	.	.	5				
Charges	.	.	6				
H				S			
House	.	.	1	Stock	.	.	1
Henry, James	.	.	4	Scott, John, H. A.	.	.	3
K				V			
King, John, O. A. Ex. Co.	.	.	3	Voyage to Hull	.	.	4
Kerr, William	.	.	4				
Kane, William	.	.	5				
King, John, H. A.	.	.	4	W			
				Wine, Port	.	.	2
				Walsh, James	.	.	3



FOL. 1.]

*Contra,**Cr.*

1832.			LF	£	s.	d.
<i>Jan.</i>	1	By Sundries, for the total of my effects and debts - -	-	9580	0	0
<i>Febr.</i>	4	„ Profit and Loss, for my net gain	6	48	8	2
				9628	8	2
<hr/>						
1832.		<i>Contra,</i>				
		<i>Cr.</i>				
<i>Jan.</i>	2	By Madder, paid Thomas Willan	3	160	0	6
	„	„ James Walsh, lent him -	3	100	0	0
	12	„ Voyage to Hull - - -	4	13	10	0
	27	„ Bills Payable - - -	4	217	16	5
	28	„ Sundries - - -	3	10	10	0
	„	„ William Kane of Hull -	5	50	10	0
<i>Febr.</i>	2	„ Charges - - -	6	73	10	0
	4	„ Balance remaining in hand	6	2113	14	5
				2739	10	10
<hr/>						
1832.		<i>Contra,</i>				
		<i>Cr.</i>				
<i>Jan.</i>	6	By Cash - - - - -	1	40	0	0
	„	„ John Scott, his Account -	3	346	2	6
	11	„ John King, O. A. of Ex. in Co. 3	3	297	0	0
	27	„ James Henry - - -	4	352	10	0
<i>Febr.</i>	4	„ Balance . - - -	6	4065	7	6
				5101	0	10
<hr/>						
1832.		<i>Contra,</i>				
		<i>Cr.</i>				
<i>Febr.</i>	4	By Balance - - - - -	6	1800	0	0
			F			

Dr.

Port Wine,

[FOL. 2.]

1832.			Mark	Pipes	LF	£	s.	d.
Jan <sup>r</sup> .	1	To Stock, at £80 per pipe	A.	7	1	560	0	0
	26	„ Jas. Henry, £75 „, do.	B.	5	4	375	0	0
				12		935	0	0
1832.		<i>Dr. Adventure in Co. 1, with J. Higgins, each one half,</i>						
Jan <sup>r</sup> .	1	To Stock, for 4 pipes Port Wine, at £80 - - - - -			1	320	0	0
Feb <sup>r</sup> .	4	„ Profit and Loss, gained - - -			6	31	0	0
						351	0	0
1832.		<i>Dr. Madder in Co. 2, with J. Scott, each one half,</i>						
Jan <sup>r</sup> .	1	To Stock, for my halt, at £3 per cwt. 10 tons - - - - -			1	300	0	0
		„ „ John Scott, H.A. - - -			5	346	2	6
	6	„ Commission - - - - -			3	17	15	0
Feb <sup>r</sup> .	4	„ Profit and Loss, gained - - -			6	46	2	6
						710	0	0
1832.		<i>Dr. Robert Runner,</i>						
Jan <sup>r</sup> .	1	To Stock - - - - -			1	100	0	0

POL. 2.]

*Contra,**Cr.*

1832.			Mark	Pipes	LF	£	s.	d.
<i>Jan<sup>r</sup>.</i>	2	By Cash, sold - -	A.	1	1	94	0	0
		„ „ Madder given in barter		1	3	90	0	0
	13	„ Wm. Kerr - -		1	4	96	0	0
		„ „ Charges - -		0½	6	40	0	0
		„ „ Leakage - -		0½	-	0	0	0
<i>Febr.</i>	4	„ Balance - -	A.	3	6	240	0	0
			B.	5	6	375	0	0
				12		935	0	0
<hr/>								
1832.		<i>Contra,</i>		<i>Cr.</i>				
<i>Jan<sup>r</sup>.</i>	4	By Royal Bank - - -			1	351	0	0
						351	0	0
<hr/>								
1832.		<i>Contra,</i>		<i>Cr.</i>				
<i>Jan<sup>r</sup>.</i>	6	By Royal Bank - - -			1	710	0	0
						710	0	0
<hr/>								
1832.		<i>Contra,</i>		<i>Cr.</i>				
<i>Jan<sup>r</sup>.</i>	25	By Profit and Loss - - -			6	100	0	0
				F 2				









## SEVENTH SET, LEGER.

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FOL. 4.]

*Contra,**Cr.*

1832. <i>Feb</i>				£	s.	d.
2	By Bills Receivable - - -	5	366	7	6	
			366	7	6	
1832. <i>Feb</i>	4	By Balance - - - -	6	96	0	0
1832. <i>Jan</i>	26	By Port Wine, - - -	2	375	0	0
			375	0	0	
1832. <i>Jan</i>	26	By Madder, - - - -	3	220	0	0
			220	0	0	

Dr.

*William Kane of Hull,*

[FOL. 5.]

1832.			LF	£	s.	d.
<i>Jan<sup>r</sup></i>	28	To Cash - - - - -	1	50	10	0
		.. Commission at $\frac{1}{2}$ per cent.	5	0	5	0
				50	15	0
<hr/>						
1832.		<i>Dr. John King of London,</i>				
		<i>his Account,</i>				
<i>Febr<sup>y</sup></i>	4	To Balance - - - - -	6	4	1	3
<hr/>						
1832.		<i>Dr. Bills Receivable,</i>				
<i>Febr<sup>y</sup></i>	2	To Sundries - - - - -	4	417	2	6
<hr/>						
1832.		<i>Dr. Commission,</i>				
<i>Febr<sup>y</sup></i>	4	To Profit and Loss, gained -	6	18	0	0
				18	0	0

FOL. 5.]

*Contra,**Cr.*

1832.			LF	£	s.	d.
<i>Febr.</i>	2	By Bills Receivable - - -	5	50	15	0
				50	15	0
<hr/>						
1832.		<i>Contra, Cr.</i>				
<i>Janr.</i>	13	By John King, O.A. of Exchange	3	4	1	3
<hr/>						
1832.		<i>Contra, Cr.</i>				
<i>Febr.</i>	4	By Balance - - - -	6	417	2	6
<hr/>						
1832.		<i>Contra, Cr.</i>				
<i>Janr.</i>	6	By Madder, Co. 2 - - -	2	17	15	0
	28	„ William Kane - - -	5	0	5	0
				18	0	0

*Dr.* *Charges,* [POL. 6.]

1832.			LF	£	s.	d.
<i>Jan<sup>r</sup></i>	13	To Port Wine - - - -	2	40	0	0
<i>Feb<sup>r</sup></i>	2	„ Cash - - - -	1	73	10	0
				113	10	0
<hr/>						
1832.		<i>Dr: Profit and Loss,</i>				
<i>Jan<sup>r</sup></i>	25	To Robert Runner - - -	2	100	0	0
	28	„ Cash - - - -	1	5	5	0
<i>Feb<sup>r</sup></i>	4	„ Charges - - - -	6	113	10	0
	„	„ Stock, for my net gain -	1	48	8	2
				267	3	2
<hr/>						
1832.		<i>Dr. Balance,</i>				
<i>Feb<sup>r</sup></i>	4	To Cash - - - -	1	2113	14	5
	„	„ Royal Bank - - - -	1	4065	7	6
	„	„ House, &c., - - - -	1	1800	0	0
	„	„ Port Wine, marked A., 3 pipes	2	240	0	0
	„	„ Do., „ B., 5 „	2	375	0	0
	„	„ Maddar, „ D., 5 tons	3	300	0	0
	„	„ Do., „ E., 4 „	3	220	0	0
	„	„ John Scott, H.A. - - -	3	5	5	0
	„	„ William Kerr - - - -	4	96	0	0
	„	„ Bills Receivable - - -	5	417	2	6
				9632	9	5







**FARMING ACCOUNTS.**

*Dublin, May 16th, 1832.*

		£	s.	d.
L.-	Sundries Dr. to Capital,			
.1	To Cash, for so much I have in Ready Money - £453 4 6			
.2	„ Working Stock, worth 472 0 0			
.2	„ Feeding Stock, do. 168 15 0			
		1093	19	6
	16			
.1	Dr. Capital,			
.6	To A. B., borrowed from him - - 100 0 0			
	Sept. 19th,			
.3	Dr. No. 1,			
.1	To Cash - - - - - 8 11			
.2	„ Working Stock, for 23 yoks. -			
	19			
.3	Dr. No. 2,			
.1	To Cash - - - - - 12 16 8			
.2	„ Working Stock, for 70 loads -			
.2	„ Feeding do. „ 210 do. -			
.2	„ Working do. „ 420 yoks. -			
	19			
.4	Dr. No. 4,			
.1	To Cash - - - - - 3 2			
.2	„ Working Stock, for 20 yoks. -			
	19			
.5	Dr. No. 5,			
.1	To Cash - - - - - 15 7 6			

Dublin, September 19th, 1832.

L. 5	Dr. No. 6,	£ s. d.		
		£	s.	d.
.1	To Cash - - - - -	4	3	6
.2	„ Working Stock, for 17 loads -			
.2	„ Feeding do., „ 53 do. -			
.2	„ Working do., „ 50 yks. -			
	30th January, -			
.2	Cr. Feeding Stock,			
.1	By Cash, Cattle sold - - - -	96	0	0
	30			
.1	Cr. Cash,			
.2	By Feeding Stock, bought Cattle -	22	10	0
	30			
.1	Cr. Cash,			
.2	By Working Stock - - - - -	53	1	0
.3	„ No. 1, - - - - - £1 19 4½			
.3	„ No. 1, - - - - - 0 15 9			
		2	15	1½
	30			
.3	Dr. No. 1,			
.2	To Working Stock for 117 yoks. -			
	30			
.3	Cr. No. 1,			
.1	By Cash, sold 60 boles Wheat, at £2 14	162	0	0
.3	„ No. 2, for 18 boles sowed upon it -	54	0	0
.2	„ Working Stock, litter laid up equal to 2 acres - - - - -			
.2	„ Feeding Stock, do do. equal to 1 acre			

*Dublin, January 30th, 1832.*

		£	s.	d.
L. 3	Dr. No. 2,			
.1	To Cash, paid for lime - - -	150	0	0
.2	„ Working Stock, 30 yoks. - -			
	30			
.4	Dr. No. 3,			
.1	To Cash paid for cutting Oats - -	10	0	0
.2	„ Working Stock, for 17 loads - -			
.2	„ Feeding do., „ 53 do. - -			
.2	„ Working do., „ 132 yoks. - -			
	30			
1	Dr. Cash,			
.4	To No. 3, for 10 boles, at 30s. - -	15	0	0
	30			
.4	Cr. No. 3,			
.2	By Working Stock, for 92½ boles - -	138	15	0
.6	„ Household, „ 15 do. - -	22	10	0
.2	„ Feeding Stock, straw equal to 4 acres			
	30			
.4	Cr. No. 4,			
.2	By Working Stock, hay and grass equal to 12½ acres - - -			
.2	„ Feeding Stock, do. do. 1½ acre			
	30			
.5	Dr. No. 5,			
.1	To Cash, paid labourers - -	9	4	9
.2	„ Working Stock, for 22 yoks - -			

*Dublin, January 30th, 1832.*

		£	s.	d.
L. 5	Cr. Field, No. 5,			
.1	By Cash, sold Barley, 44 boles, at 41s.	90	4	0
.6	„ Household, for 2 boles - - -	4	2	0
.2	„ Feeding stock, straw equal to 2 acres			
	30			
.5	Dr. Field, No. 6,			
.1	To Cash, paid reaping Peas - -	2	5	
.2	„ Working Stock, for 43 yoks. -			
	30			
.5	Cr. Field, No. 6,			
.2	By Working Stock, for 2½ acres produce			
.6	„ Household, „ 2½ do. - -			
.4	„ Field, No. 3, „ ½ do. - -			
.2	„ Feeding Stock, „ 6 do. - -			
	30			
.6	Cr. Field, No. 7,			
.2	By Feeding Stock, for 3½ acres - -			
	May 10th,			
.1	Cr. Cash,			
.6	By Household - - - - -	41	3	0
.3	„ Field, No. 1, paid Rent - -			
	and Income Tax £63 0 0			
.3	„ do., „ 2, do. do. 57 15 0			
.4	„ do., „ 3, do. do. 49 17 6			
.4	„ do., „ 4, do. do. 33 1 6			
.5	„ do., „ 5, do. do. 42 0 0			
.6	„ do., „ 6, do. do. 31 10 0			
.6	„ do., „ 7, do. do. 16 16 0			
		£94	0	0

*Dublin, May 10th, 1832.*

		£	s.	d.
L. 1	Cr. Cash,			
.2	By Working Stock, paid various accounts	38	11	0
	10			
3	Dr. Field, No. 1,			
.5	To No. 6, for 25 boles sowed - -	51	5	0
.2	„ Working Stock, for 77 yoks. -			
	10			
.3	Cr. Field, No. 1,			
.1	By Cash, Oats, sold 22½ boles, at 40s.	45	0	0
.4	„ No. 4, for 16 boles sowed, at 40s. -	32	7	0
.2	„ Feeding Stock, straw equal to 1 acre			
	10			
.4	Dr. Field, No. 3,			
.2	To Working Stock, for 14 loads -			
.2	„ Feeding do., „ 42 do. - -			
.2	„ Working do., „ 70 yoks. -			
	10			
.2	Cr. Working Stock,			
.4	By Field, No. 4, for 58 yoks. - -			
.5	„ do., „ 5, „ 4 do. - -			
	10			
.5	Cr. Field, No. 5,			
.5	By Field, No. 6, for 12 boles sowed -	25	4	0
.2	„ Working Stock, straw equal to ½ acre			
.2	„ Feeding do. do. do. ½ do.			

*Dublin, May 10th, 1832.*

		£	s.	d.
L. 6	Dr. Field, No. 6,			
.2	To Working Stock, for 15 loads -			
.2	„ Feeding do., „ 35 do. -			
.2	„ Working do., „ 63 yoks. -			
	10			
.5	Cr. Field, No. 6,			
.2	By Working Stock, for 7 boles Peas, at 4ls.	14	7	0
	10			
.6	Dr. Field, No. 7,			
.1	To Cash, bought Oats for amount -	23	5	0
.2	„ Working Stock, for 67 yoks. -			
	10			
.7	Dr. Balance,			
.1	To Cash remaining on hand - -	170	12	2½
.2	„ Working Stock, valued at - -	447	1	0
.2	„ Feeding do., do. - -	174	15	0
.3	„ Field, No. 1, Wheat on hand at market price - - - - -	812	0	0
.5	„ Do., No. 5, Oats do. do. - -	68	8	0
		1172	16	2½
	10			
.7	Cr. Balance,			
.6	By A. B., d - - -	100	0	0

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# Ledger.

## INDEX TO FARMING ACCOUNTS.

A				H			
			FOL.				FOL.
A.B. . . . .			6	Household . . . . .			6
B				P			
Balance . . . . .			7	Profit and Loss . . . . .			7
C				W			
Capital . . . . .			1	Working Stock . . . . .			2
Cash . . . . .			1				
F							
Feeding Stock . . . . .			3				
Field, No. 1 . . . . .			3				
Do. " 2 . . . . .			3				
Do. " 3 . . . . .			4				
Do. " 4 . . . . .			4				
Do. " 5 . . . . .			5				
Do. " 6 . . . . .			5				
Do. " 7 . . . . .			6				

*Dr.**Capital,*

[FOL. 1

1832.			LF	£	s.	d.
<i>May</i>	16	To A. B., borrowed of him -	6	100	0	0
1833.						
<i>May</i>	10	„ Balance, net worth - -	7	1072	16	2½
				1172	16	2½
<hr/>						
1832.		<i>Dr.</i>				
		<i>Cash,</i>				
<i>May</i>	16	To Capital as per Inventory -	1	453	4	6
1833.						
<i>Jun.</i>	30	„ Feeding Stock - - -	2	96	0	0
		„ Field, No. 1 - - -	3	162	0	0
		„ Do., No. 3 - - -	4	15	0	0
		„ Do., No. 5 - - -	5	90	4	0
<i>May</i>	10	„ Do., No. 1 - - -	8	45	0	0
<hr/>						
				661	8	6

FARMING STOCK, LEGER.

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FOL. 1.]

*Contra,*

*Cr.*

1832.				LF	£	s.	d.
May	16	By Sundries - - - -		-	1093	19	6
1833.							
May	10	„ Profit and Loss for net gain		7	78	16	8½
					1172	16	2½
<hr/>							
1832.		<i>Contra,</i>	<i>Cr.</i>				
Sept.	19	By Field, No. 1 - - -		3	8	11	0
		„ Do., No. 2 - - -		3	12	16	8
		„ Do., No. 4 - - -		4	3	2	0
		„ Do., No. 5 - - -		5	15	7	6
		„ Do., No. 6 - - -		5	4	3	6
1833.							
Jan.	30	„ Feeding Stock - - -		2	22	10	0
		„ Working Stock - - -		2	53	1	0
		„ Field, No. 1 - - -		3	2	15	1½
		„ Do., No. 2 - - -		3	150	0	0
		„ Do., No. 3 - - -		4	10	0	0
		„ Do., No. 5 - - -		5	9	4	9
		„ Do., No. 6 - - -		5	2	5	9
May	10	„ Household - - -		6	41	3	0
		„ Fields, Nos. 1, 2, 3, 4, 5, 6. and 7					
		„ Rent Crop for 1832 £280 0 0					
		„ Income Tax - - - 14 0 0					
					294	0	0
		„ „ Working Stock - - -		2	38	11	0
		„ „ Field, No. 7 - - -		6	23	5	0
		„ „ Balance in hand - - -		7	170	12	2½
					861	8	6

Dr.

Working Stock,

[FOL. 2

			Acres	Boles	LF	£	s.	d.
1832. May	16	To Capital - -	-	-	1	472	0	0
1833. Jan <sup>r</sup>	30	„ Cash, Servants' Wages	-	-	1	53	1	0
		„ Field, No. 1, at £9	2	-	3	18	0	0
		„ Do., No. 3, „ 30s.	-	92½	4	138	15	0
		„ Do., No. 4, „ £9	12½	-	4	112	10	0
		„ Do., No. 6, „ £9	2½	-	5	22	10	0
May	10	„ Cash, various accounts	-	-	1	38	11	0
		„ Field, No. 5, at £9	½	-	5	4	10	0
		„ Do., No. 6, „ 41s.	-	7	5	14	7	0
			17½	99½		874	4	0

Dr.

Feeding Stock,

			Acres					
1832. May	16	To Capital - - - -	-	1	168	15	0	
1833. Jan <sup>r</sup>	30	„ Cash for Sundries	-	1	22	10	0	
		„ Field, No. 1, - at £9	1	3	9	0	0	
		„ Do., No. 3, - „ do.	4	4	36	0	0	
		„ Do., No. 4, - „ do.	1½	4	13	10	0	
		„ Do., No. 5, - „ do.	2	5	18	0	0	
		„ Do., No. 6, - „ do.	6	5	54	0	0	
		„ Do., No. 7, - „ do.	3½	6	31	10	0	
May	10	„ Do., No. 1, - „ do.	1	3	9	0	0	
		„ Do., No. 5, - „ do.	¾	5	6	15	0	
			19¾		369	0	0	

FOL. 2.]

*Contra,**Cr*

			Loads	Yling	LF	£	s.	d
1832.								
Sept.	19	By Field, No. 1, at 6s. 6d.	-	23	3	7	9	6
		,, Do., No. 2, ,, 5s. 0d.	70	-	3	17	10	0
		,, Do., No. 2, ,, 6s. 6d.	-	420	3	136	10	0
		,, Do., No. 4, ,, 6s. 6d.	-	20	4	6	10	0
		,, Do., No. 6, ,, 5s. 0d.	17	-	5	4	5	0
		,, Do., No. 6, ,, 6s. 6d.	-	50	5	16	5	0
1833.								
Jan.	30	,, Do., No. 1, ,, 6s. 6d.	-	117	3	38	0	6
		,, Do., No. 2, ,, 6s. 6d.	-	30	3	9	15	0
		,, Do., No. 3, ,, 5s. 0d.	17	-	4	4	5	0
		,, Do., No. 3, ,, 6s. 6d.	-	132	4	42	18	0
		,, Do., No. 5, ,, 6s. 6d.	-	38	5	12	7	0
		,, Do., No. 6, ,, 6s. 6d.	-	43	5	13	19	6
May	10	,, Do., No. 1, ,, 6s. 6d.	-	77	3	25	0	6
		,, Do., No. 3, ,, 5s. 0d.	14	-	4	3	10	0
		,, Do., No. 3, ,, 6s. 6d.	-	70	4	22	15	0
		,, Do., No. 4, ,, 6s. 6d.	-	58	4	18	17	0
		,, Do., No. 5, ,, 6s. 6d.	-	4	5	1	6	0
		,, Do., No. 6, ,, 5s. 0d.	15	-	5	3	15	0
		,, Do., No. 6, ,, 6s. 6d.	-	63	5	20	9	6
		,, Do., No. 7, ,, 6s. 6d.	-	67	6	21	15	6
		,, Balance, present value	-	-	7	447	1	0
			133	1212		874	4	0

*Contra,**Cr.*

			Loads					
1832.								
Sept.	19	By Field, No. 2, - at 5s.	210	3	52	10	0	
		,, Do., No. 6, - ,, do.	53	5	13	5	0	
1833.								
Jan.	30	,, Cash for Sundries - -	-	1	96	0	0	
		,, Field, No. 3, - ,, do.	53	4	13	5	0	
May	10	,, Do., No. 3, - ,, do.	42	4	10	10	0	
		,, Do., No. 6, - ,, do.	35	5	8	15	0	
		,, Balance, present value -	-	7	174	15	0	
			393		369	0	0	

Dr.

Field, No. 1,

[FOL. 3.]

			Boles	Leads	Yking	LF	£	s.	d.
1832.	19	To Cash - - -	-	-	-	1	8	11	0
Sept.		„ Working Stock, at							
		6s. 6d. - - -	-	-	23	2	7	9	6
1833.									
Jan.	30	„ Cash - - -	-	-	-	1	2	15	1½
		„ Working Stock, at							
		6s. 6d. - - -	-	-	117	2	38	0	6
May	10	„ Cash for Rent Crop							
		for 1832 £60							
		„ Cash for Income							
		Tax, at 5 per							
		cent. - - - 3	-	-	-	1	63	0	0
		„ Field, No. 6, at 41s.	25	-	-	5	51	5	0
		„ Working Stock, at							
		6s. 6d. - - -	-	-	77	2	25	0	6
		„ Profit and Loss, gain	-	-	-	7	444	18	4½
			25	-	217		641	0	0

Dr.

Field, No. 2,

			Boles	Leads	Yking				
1832.	19	To Cash, draining -	-	-	-	1	12	16	8
Sept.		„ Working Stock at 5s.	-	70	-	2	17	10	0
		„ Feeding do., „ 5s.	-	210	-	2	52	10	0
		„ Working do., at 6s. 6d.	-	-	420	2	136	10	0
1833.									
Jan.	30	„ Field, No. 1, at £3	18	-	-	3	54	0	0
		„ Cash for Lime, 600							
		boles at 5s. -	-	-	-	1	150	0	0
May	10	„ Working Stock, at							
		6s. 6d. - - -	-	-	30	2	9	15	0
		„ Cash, Rent							
		Crop, 1832. £55							
		„ Cash, Income Tax,							
		at 5 per cent. 2 15	-	-	-	1	57	15	0
			18	280	450		490	16	8

### FARMING STOCK, LEGER.

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**FOL. 3.]**

**Contra,**

**Cr.**

1833.			Boles thruh.		Acres	Boles	LF	£	s.	d.
Jan <sup>r</sup>	30	20		By Cash, for Wheat, at £2 14s. - -	-	60	1	162	0	0
		120		„ Field, No. 2, at £3	-	18	3	54	0	0
		81		„ Working Stock, at £9	2	-	2	18	0	0
				„ Feeding do., „ £9	1	-	2	9	0	0
May	10			„ Cash, at 40s. -	-	22½	1	45	0	0
				„ Field, No. 4, at 40s.	-	16	4	32	0	0
				„ Feeding Stock, at £9	1	-	2	9	0	0
				„ Balance, for Wheat on hand, at 60s.	-	104	7	312	0	0
					4	220½		641	0	0
			221							

**Contra,**

**Cr.**

[illegible]

*Dr.**Field, No. 3,*[*FOL. 4*]

1832.			Bales	Loads	Yking	LF	£	s.	d.
<i>Jan.</i>	30	To Cash - -	-	-	-	1	10	0	0
		„ Working Stock, at 5s.	-	17	-	2	4	5	0
		„ Feeding do., at 5s.	-	53	-	2	13	5	0
		„ Working do., at 6s. 6d.	-	-	132	2	42	18	0
		„ Field, No. 6, sd. pot.	-	-	-	5	2	5	0
<i>May</i>	10	„ Cash, Rent, 1822 - £47 10 0							
		„ Cash, Income Tax, at 5 per cent. - 2 7 6							
			-	-	-	1	49	17	6
		„ Working Stock, at 5s.	-	14	-	2	3	10	0
		„ Feeding do., at 5s.	-	42	-	2	10	10	0
		„ Working do., at 6s. 6d.	-	-	70	2	22	15	0
		„ Profit and Loss, profit	-	-	-	7	52	19	6
				126	202		212	5	0

*Dr.**Field, No. 4,*

1832.			Bales	Loads	Yking				
<i>Sept.</i>	19	To Cash - -	-	-	-	1	3	2	0
		„ Working Stock, at 6s. 6d. - -	-	-	20	2	6	10	0
1833.									
<i>May</i>	10	„ Cash, Rent Crop, 1832, £31 10							
		„ Cash, Income Tax, at 5 per cent. - £1 11 6							
			-	-	-	1	33	1	6
		„ Field, No. 1, at 40s.	16	-	-	3	32	0	0
		„ Working Stock, at 6s. 6d. - -	-	-	58	2	18	17	0
		„ Profit and Loss, profit	-	-	-	7	32	9	6
			16		78		126	0	0



### FARMING STOCK, LEGER.

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**FOL. 4.]**

***Contra,***

***Cr.***

[illegible]

**Contra,**

*Cr.*

[illegible]

Dr.

Field, No. 5,

[FOL 5

			Bales	Loads	Yking	LF	£	s.	d.
1832. Sept.	19	To Cash, grass-seeds	-	-	-	1	15	7	6
1833. Jan.	30	„ Do. - -	-	-	-	1	9	4	9
		„ Working Stock, at 6s. 6d. - -	-	-	38	2	12	7	0
May	10	„ Cash, Rent Crop, 1832 - £40							
		„ Cash, Income Tax, at 5 per cent. 2	-	-	-	1	42	0	0
		„ Working Stock, at 6s. 6d. - -	-	-	4	2	1	6	0
		„ Profit and Loss	-	-	-	7	136	17	9
					42		217	3	0

Dr.

Field, No. 6,

			Bales	Loads	Yking		£	s.	d.
1832. Sept.	19	To Cash - -	-	-	-	1	4	3	6
		„ Working Stock, at 5s. - -	-	17	-	2	4	5	0
		„ Feeding do., „ 5s. - -	-	53	-	2	13	5	0
		„ Working do., „ 6s. 6d. - -	-	-	50	2	16	5	0
1833. Jan.	30	„ Cash - -	-	-	-	1	2	5	9
		„ Working Stock, at 6s. 6d. - -	-	-	43	2	13	19	6
May	10	„ Cash, Rent Crop, 1832 £30 0							
		„ Cash, Income Tax, at 5 per cent. - 1 10	-	-	-	1	31	10	0
		„ Field, No. 5, at 42s.	12	-	-	5	25	4	0
		„ Working Stock, at 5s. - -	-	15	-	2	3	15	0
		„ Feeding do., „ 5s. - -	-	35	-	2	8	15	0
		„ Working do., „ 6s. 6d. - -	-	-	63	2	20	9	6
		„ Profit and Loss	-	-	-	7	20	14	9
			12	120	156		164	12	0

**FARMING STOCK, LEGER.**

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**FOL. 5.]**

**Contra,**

***Cr.***

1833.		Boles thrash.		Acres	Boles	LF	£	s.	d.
Jan <sup>r</sup>	30	61	By Cash, for Barley, at 41s.	-	44	1	90	4	0
		35½	„ Household, at 41s.	-	2	6	4	2	0
			„ Feeding Stock, at £9	2	-	2	18	0	0
May	10		„ Field, No. 6, „ 42s.	-	12	5	25	4	0
			„ Working Stock, at £9	½	-	2	4	10	0
			„ Feeding do., „ do.	½	-	2	6	15	0
			„ Balance, Oats on hand - 36s.	-	38	7	68	8	0
		96½		3½	96		217	3	0

**Contra,**

**Cr.**

[illegible]

*Dr.**Field, No. 7,*

[FOL. 6]

1833.			Bales	Loads	Yking	LF	£	s.	d.
<i>May</i>	10	To Cash, Rent, 1832 - £16 0s.							
		„ Cash, Income Tax, at 5 per cent. - 0 16s.							
		„ Cash for seed Oats, at 31s. - -	-	-	-	1	16	16	0
		„ Working Stock, at 6s. 6d. - -	15	-	-	1	23	5	0
			-	-	67	2	21	15	6
			15		67		61	16	6

*Dr.**Household,*

1833.									
<i>Jan.</i>	30	To Field, No. 3,	-	-	-	4	22	10	0
		„ Do., No. 5,	-	-	-	5	4	2	0
		„ Do., No. 6,	-	-	-	5	20	5	0
<i>May</i>	10	„ Cash - -	-	-	-	1	41	3	0
							88	0	0

*Dr.**A. B.,*

1833.									
<i>May</i>	10	To Balance due him -	-	-	-	7	100	0	0



*Dr.**Profit and Loss,*

[FOL. 7]

1838.			LF	£	s.	d.
<i>May</i>	10	To Field, No. 2 - - -	3	490	16	8
	"	" Do., No. 7 - - -	6	30	6	6
	"	" Household - - -	6	88	0	0
	"	" Capital, net gain, after paying Household, &c. - - -	1	78	16	8½
				687	19	10½
<hr/>						
1833.		<i>Dr. Balance,</i>				
<i>May</i>	10	To Cash in hand - - -	1	170	12	2½
	"	" Working Stock, valued at	2	447	1	0
	"	" Feeding Stock, valued at	2	174	15	0
	"	" Field, No. 1, Wheat in hand, at market price - - -	3	312	0	0
	"	" Do., No. 5, Oats in hand	5	68	8	0
				1172	16	2½

FOL. 7.]

*Contra,**Cr.*

1833.			LF	£	s.	d.
<i>May</i>	10	By Field, No. 1 - - -	3	444	18	4½
	"	" Do., No. 3 - - -	4	52	19	6
	"	" Do., No. 4 - - -	4	32	9	6
	"	" Do., No. 5 - - -	5	136	17	9
	"	" Do., No. 6 - - -	5	20	14	9
				687	19	10½
<hr/>						
1833.		<i>Contra,</i>				
<i>May</i>	10	By A. R., due to him - -	6	100	0	0
	"	" Capital, net worth - -	1	1072	16	2½
				1172	16	2½